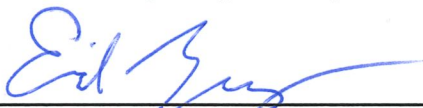


FINAL GENERAL FUND BUDGET**Fiscal Year 2021-2022****General Fund Budget Approval****Date of Adoption of the General Fund Budget:**_____
President of the Board - Original Signature Required_____
Date 6/23/2021_____
Secretary of the Board - Original Signature Required_____
Date 6/23/2021_____
Chief School Administrator - Original Signature Required_____
Date 6/23/2021

Erik Zebley

Contact Person

(610)497-6300

Extn :1300

Telephone_____
Extension

ezebley@pdsd.org

Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2021-2022 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Penn-Delco SD	COUNTY : Delaware	AUN : 125236903
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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.

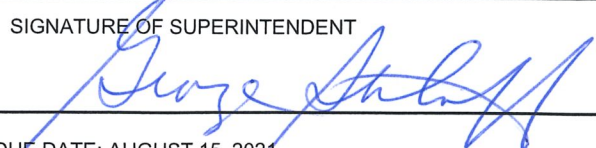
Total Budgeted Expenditures	\$67097223
Ending Unassigned Fund Balance	\$4922538
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.33%

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 6-23-21
---	-----------------

DUE DATE: AUGUST 15, 2021

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

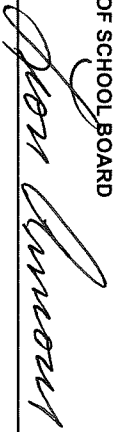
24 PS 6-687(a)(1)

(03/2006)

School District Name : Penn-Delco SD	County : Delaware	AUN Number : 125236903
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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 5/19/21
---	-----------------

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.	Reserved for extraordinary, unplanned expense
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.	Unassigned fund balance is reserved as sound financial practice
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Funds have been committed by the Board of School Directors to fund the continued increase in pension costs
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned Fund Balance supports the technology needs of the School District

<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	65,000	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	7,071,982	
0840 Assigned Fund Balance	475,000	
0850 Unassigned Fund Balance	4,314,784	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$11,861,766</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	47,208,221	
7000 Revenue from State Sources	18,019,513	
8000 Revenue from Federal Sources	430,261	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$65,657,995</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$77,519,761</u>

LEA : 125236903 Penn-Delco SD

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	41,512,819
6112 Interim Real Estate Taxes	75,000
6113 Public Utility Realty Taxes	42,000
6150 Current Act 511 Taxes - Proportional Assessments	3,761,902
6400 Delinquencies on Taxes Levied / Assessed by the LEA	980,000
6500 Earnings on Investments	65,000
6700 Revenues from LEA Activities	20,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	553,000
6910 Rentals	13,000
6920 Contributions and Donations from Private Sources	2,000
6940 Tuition from Patrons	32,500
6980 Revenue from Community Services Activities	48,000
6990 Refunds and Other Miscellaneous Revenue	102,500
REVENUE FROM LOCAL SOURCES	\$47,208,221
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	6,474,536
7271 Special Education funds for School-Aged Pupils	2,069,198
7311 Pupil Transportation Subsidy	475,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	965,354
7330 Health Services (Medical, Dental, Nurse, Act 25)	75,000
7340 State Property Tax Reduction Allocation	1,403,558
7505 Ready to Learn Block Grant	354,943
7810 State Share of Social Security and Medicare Taxes	1,113,726
7820 State Share of Retirement Contributions	5,088,198
REVENUE FROM STATE SOURCES	\$18,019,513
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	308,896
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	71,365
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	50,000
REVENUE FROM FEDERAL SOURCES	\$430,261
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	65,657,995

Act 1 Index (current): 3.6% | Act 1 Index (prior): 3.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$41,512,819	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,403,558</u>	
Total Approx. Tax Revenue:	\$42,916,377	
Approx. Tax Levy for Tax Rate Calculation:	\$43,980,808	
	Delaware	Total
2020-21 Data		
a. Assessed Value	\$1,391,356,977	\$1,391,356,977
b. Real Estate Mills	30.6300	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$1,989,327,688	\$1,989,327,688
d. Assessed Value	\$2,503,817,622	\$2,503,817,622
e. Assessed Value of New Constr/ Renov	\$0	\$0
2020-21 Calculations		
f. 2020-21 Tax Levy	\$42,617,264	\$42,617,264
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2020-21 Tax Levy	\$42,617,264	\$42,617,264
(f Total * g)		
i. Base Mills Subject to Index	17.0209	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment	Yes	
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.50000%	97.50000%
k. Tax Levy Needed	\$43,980,808	\$43,980,808
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	17.5655	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$43,980,808	\$43,980,808
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$42,577,250
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$41,512,819
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.6% | Act 1 Index (prior): 3.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$41,512,819	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,403,558</u>	
Total Approx. Tax Revenue:	\$42,916,377	
Approx. Tax Levy for Tax Rate Calculation:	\$43,980,808	
	Delaware	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	17.5655	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$43,980,808	\$43,980,808
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	\$11,479.00	
Number of Homestead/Farmstead Properties	6997	6997
Median Assessed Value of Homestead Properties		\$212,080

Act 1 Index (current): 3.6% | Act 1 Index (prior): 3.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$41,512,819
Amount of Tax Relief for Homestead Exclusions	<u>\$1,403,558</u>
Total Approx. Tax Revenue:	\$42,916,377
Approx. Tax Levy for Tax Rate Calculation:	\$43,980,808
	Delaware
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,403,558	Lowering RE Tax Rate	\$0	\$1,403,558
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,403,558

<u>CODE</u>								
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>		
Delaware	2,503,817,622	17.5655	43,980,808			97.50000%		
Totals:	2,503,817,622		43,980,808	-	1,403,558	=	42,577,250	X 97.50000% = 41,512,819
				<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>	<u>Estimated Revenue</u>	
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00	0		0
6142	Current Act 511 Occupation Taxes– Flat Rate			\$0.00	\$0.00	0		0
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00	0		0
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0		0
6145	Current Act 511 Business Privilege Taxes– Flat Rate			\$0.00	\$0.00	0		0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate			\$0.00	\$0.00	0		0
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0		0
Total Current Act 511 Taxes– Flat Rate Assessments						0		0
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%	3,115,902		3,115,902
6152	Current Act 511 Occupation Taxes			0.000	0.000	0		0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	646,000		646,000
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						3,761,902		3,761,902
Total Act 511, Current Taxes								3,761,902
Act 511 Tax Limit -->				1,989,327,688	X	12		23,871,932
				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> Delaware <u>Current Act 511 Taxes– Proportional Assessments</u>	17.0209	17.5655	3.20%	Yes	3.2%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.6%				

LEA : 125236903 Penn-Delco SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	25,292,766
1200 Special Programs - Elementary / Secondary	10,784,052
1300 Vocational Education	698,800
1400 Other Instructional Programs - Elementary / Secondary	46,500
1500 Nonpublic School Programs	19,000
1600 Adult Education Programs	2,000
Total Instruction	\$36,843,118
2000 Support Services	
2100 Support Services - Students	2,678,395
2200 Support Services - Instructional Staff	2,349,790
2300 Support Services - Administration	4,194,691
2400 Support Services - Pupil Health	780,444
2500 Support Services - Business	1,089,608
2600 Operation and Maintenance of Plant Services	5,252,064
2700 Student Transportation Services	3,895,664
2800 Support Services - Central	1,970,032
2900 Other Support Services	44,689
Total Support Services	\$22,255,377
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,139,721
3300 Community Services	360,990
Total Operation of Non-Instructional Services	\$1,500,711
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	6,098,017
5900 Budgetary Reserve	400,000
Total Other Expenditures and Financing Uses	\$6,498,017
Total Estimated Expenditures and Other Financing Uses	\$67,097,223

LEA : 125236903 Penn-Delco SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	13,885,738
200 Personnel Services - Employee Benefits	8,801,614
300 Purchased Professional and Technical Services	637,100
400 Purchased Property Services	123,465
500 Other Purchased Services	806,300
600 Supplies	1,034,479
800 Other Objects	4,070
Total Regular Programs - Elementary / Secondary	\$25,292,766
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,874,888
200 Personnel Services - Employee Benefits	2,495,216
300 Purchased Professional and Technical Services	2,425,411
400 Purchased Property Services	182,272
500 Other Purchased Services	1,717,840
600 Supplies	88,425
Total Special Programs - Elementary / Secondary	\$10,784,052
1300 <u>Vocational Education</u>	
500 Other Purchased Services	698,800
Total Vocational Education	\$698,800
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
300 Purchased Professional and Technical Services	36,000
500 Other Purchased Services	2,500
600 Supplies	8,000
Total Other Instructional Programs - Elementary / Secondary	\$46,500
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	19,000
Total Nonpublic School Programs	\$19,000
1600 <u>Adult Education Programs</u>	
500 Other Purchased Services	500
600 Supplies	1,500
Total Adult Education Programs	\$2,000
Total Instruction	\$36,843,118
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,467,124
200 Personnel Services - Employee Benefits	1,026,746
300 Purchased Professional and Technical Services	158,150
400 Purchased Property Services	825
500 Other Purchased Services	1,900
600 Supplies	20,950
800 Other Objects	2,700

LEA : 125236903 Penn-Delco SD

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Description	Amount
Total Support Services - Students	\$2,678,395
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,267,797
200 Personnel Services - Employee Benefits	933,587
300 Purchased Professional and Technical Services	54,250
500 Other Purchased Services	16,690
600 Supplies	71,666
800 Other Objects	5,800
Total Support Services - Instructional Staff	\$2,349,790
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,211,361
200 Personnel Services - Employee Benefits	1,413,980
300 Purchased Professional and Technical Services	345,500
500 Other Purchased Services	95,090
600 Supplies	74,750
800 Other Objects	54,010
Total Support Services - Administration	\$4,194,691
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	387,957
200 Personnel Services - Employee Benefits	267,052
300 Purchased Professional and Technical Services	107,525
400 Purchased Property Services	150
500 Other Purchased Services	1,200
600 Supplies	16,560
Total Support Services - Pupil Health	\$780,444
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	597,795
200 Personnel Services - Employee Benefits	403,953
300 Purchased Professional and Technical Services	11,000
400 Purchased Property Services	33,400
500 Other Purchased Services	26,040
600 Supplies	6,800
800 Other Objects	10,620
Total Support Services - Business	\$1,089,608
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,900,523
200 Personnel Services - Employee Benefits	1,259,561
300 Purchased Professional and Technical Services	133,900
400 Purchased Property Services	394,000
500 Other Purchased Services	312,780
600 Supplies	1,239,800
700 Property	10,000
800 Other Objects	1,500
Total Operation and Maintenance of Plant Services	\$5,252,064

LEA : 125236903 Penn-Delco SD

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<u>Description</u>	<u>Amount</u>
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	1,998,217
200 Personnel Services - Employee Benefits	924,462
400 Purchased Property Services	356,500
500 Other Purchased Services	203,240
600 Supplies	411,225
800 Other Objects	2,020
Total Student Transportation Services	\$3,895,664
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	854,957
200 Personnel Services - Employee Benefits	602,685
300 Purchased Professional and Technical Services	271,250
400 Purchased Property Services	55,130
500 Other Purchased Services	9,720
600 Supplies	133,340
700 Property	35,000
800 Other Objects	7,950
Total Support Services - Central	\$1,970,032
2900 <u>Other Support Services</u>	
500 Other Purchased Services	44,689
Total Other Support Services	\$44,689
Total Support Services	\$22,255,377
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	593,596
200 Personnel Services - Employee Benefits	256,190
300 Purchased Professional and Technical Services	143,338
400 Purchased Property Services	9,800
500 Other Purchased Services	23,700
600 Supplies	86,222
800 Other Objects	26,875
Total Student Activities	\$1,139,721
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	166,695
200 Personnel Services - Employee Benefits	71,995
300 Purchased Professional and Technical Services	2,000
400 Purchased Property Services	12,000
500 Other Purchased Services	96,000
600 Supplies	12,300
Total Community Services	\$360,990
Total Operation of Non-Instructional Services	\$1,500,711
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	

LEA : 125236903 Penn-Delco SD

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<u>Description</u>	<u>Amount</u>
800 Other Objects	3,113,017
900 Other Uses of Funds	2,985,000
Total Debt Service / Other Expenditures and Financing Uses	\$6,098,017
5900 <u>Budgetary Reserve</u>	
800 Other Objects	400,000
Total Budgetary Reserve	\$400,000
Total Other Expenditures and Financing Uses	\$6,498,017
TOTAL EXPENDITURES	\$67,097,223

Cash and Short-Term Investments

	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund	7,500,000	7,400,000
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	600,000	850,000
Other Capital Projects Fund	11,500,000	7,500,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	15,000	15,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	200,000	200,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$19,815,000	\$15,965,000

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		

LEA : 125236903 Penn-Delco SD

<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	\$19,815,000	\$15,965,000

LEA : 125236903 Penn-Delco SD

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund		
0510 Bonds Payable	87,005,000	85,915,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	125,000	125,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,725,000	1,735,000
0599 Other Noncurrent Liabilities	2,350,000	2,350,000
Total General Fund	\$91,205,000	\$90,125,000
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		

LEA : 125236903 Penn-Delco SD

<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		
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		

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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		

<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	\$91,205,000	\$90,125,000	

<u>Short-Term Payables</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund	8,400,000	8,400,000
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	100,000	100,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	200,000	200,000
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$8,700,000	\$8,700,000
TOTAL INDEBTEDNESS	\$99,905,000	\$98,825,000

Account Description	Amounts
0810 Nonspendable Fund Balance	65,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	5,000,000
0840 Assigned Fund Balance	500,000
0850 Unassigned Fund Balance	4,922,538
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$10,422,538
5900 Budgetary Reserve	400,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$10,887,538