

FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/14/2021



President of the Board - Original Signature Required

Date July 1 2021



Secretary of the Board - Original Signature Required

Date July 1, 2021



Chief School Administrator - Original Signature Required

Date 1 July 2021

Andrew Potteiger

Contact Person

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Telephone Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Brandywine Heights Area SD	COUNTY : Berks	AUN : 114060853
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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	\$35704723
Ending Unassigned Fund Balance	\$2265522
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.34%

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 25 Jun 2021
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DUE DATE: AUGUST 15, 2021

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

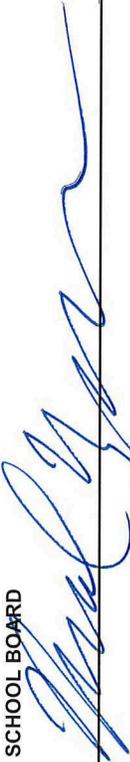
24 PS 6-687(a)(1)

(03/2006)

School District Name : Brandywine Heights Area SD	County : Berks	AUN Number : 114060853
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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 5/3/21
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Reserve established for unforeseen expenses.
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.	Reserve established for unforeseen expenses.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Reserve established 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.	Reserve established for specific one time related expenses.

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,200,000
0840 Assigned Fund Balance	4,400,000
0850 Unassigned Fund Balance	3,047,703
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$8,647,703</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	22,446,399
7000 Revenue from State Sources	10,272,799
8000 Revenue from Federal Sources	2,684,344
9000 Other Financing Sources	2,000
Total Estimated Revenues And Other Financing Sources	<u>\$35,405,542</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$44,053,245</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	19,097,055
6112 Interim Real Estate Taxes	31,000
6113 Public Utility Realty Taxes	21,000
6114 Payments in Lieu of Current Taxes - State / Local	169
6120 Current Per Capita Taxes, Section 679	34,800
6140 Current Act 511 Taxes - Flat Rate Assessments	53,300
6150 Current Act 511 Taxes - Proportional Assessments	1,934,925
6400 Delinquencies on Taxes Levied / Assessed by the LEA	655,000
6500 Earnings on Investments	200,000
6700 Revenues from LEA Activities	64,150
6800 Revenues from Intermediary Sources / Pass-Through Funds	270,000
6910 Rentals	40,000
6920 Contributions and Donations from Private Sources	20,000
6940 Tuition from Patrons	5,000
6990 Refunds and Other Miscellaneous Revenue	20,000

REVENUE FROM LOCAL SOURCES \$22,446,399

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	4,236,084
7112 Basic Education Funding-Social Security	500,000
7160 Tuition for Orphans Subsidy	25,000
7271 Special Education funds for School-Aged Pupils	1,107,553
7311 Pupil Transportation Subsidy	810,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	46,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	150,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	25,000
7340 State Property Tax Reduction Allocation	787,942
7505 Ready to Learn Block Grant	205,220
7820 State Share of Retirement Contributions	2,380,000

REVENUE FROM STATE SOURCES \$10,272,799

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	50,000
8517 NCLB, Title IV - 21st Century Schools	15,000

Amount

REVENUE FROM FEDERAL SOURCES	
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	2,369,344
REVENUE FROM FEDERAL SOURCES	\$2,684,344
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	2,000
OTHER FINANCING SOURCES	\$2,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	35,405,542

Act 1 Index (current): 3.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$19,097,055	
Amount of Tax Relief for Homestead Exclusions	<u>\$787,942</u>	
Total Approx. Tax Revenue:	\$19,884,997	
Approx. Tax Levy for Tax Rate Calculation:	\$20,756,630	

	Berks	Total
<hr/>		
2020-21 Data		
a. Assessed Value	\$600,847,010	\$600,847,010
b. Real Estate Mills	34.0796	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$872,540,893	\$872,540,893
d. Assessed Value	\$603,039,800	\$603,039,800
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2020-21 Calculations		
f. 2020-21 Tax Levy	\$20,476,626	\$20,476,626
(a * b)		
2021-22 Calculations		
II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$20,476,626	\$20,476,626
(f Total * g)		
i. Base Mills Subject to Index	34.0796	
(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	95.63500%	95.63500%
k. Tax Levy Needed	\$20,756,630	\$20,756,630
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	34.4200	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$20,756,630	\$20,756,630
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$19,968,688
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$19,097,055
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.6%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$19,097,055

Amount of Tax Relief for Homestead Exclusions

\$787,942

Total Approx. Tax Revenue:

\$19,884,997

Approx. Tax Levy for Tax Rate Calculation:

\$20,756,630

Berks

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	35.3064	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$21,291,164	\$21,291,164
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	\$6,773.00	
Number of Homestead/Farmstead Properties	3389	3389
Median Assessed Value of Homestead Properties		\$115,000

Act 1 Index (current): 3.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$19,097,055
Amount of Tax Relief for Homestead Exclusions	<u>\$787,942</u>
Total Approx. Tax Revenue:	\$19,884,997
Approx. Tax Levy for Tax Rate Calculation:	\$20,756,630

Berks	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$787,942	Lowering RE Tax Rate	\$0	\$787,942
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$787,942

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>
Berks	603,039,800	34.4200	20,756,630			95.63500%	
Totals:	603,039,800		20,756,630	787,942	19,968,688	95.63500%	19,097,055

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		34,800
6140 <u>Current Act 511 Taxes– Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	34,800
6142 Current Act 511 Occupation Taxes– Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	18,500
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 53,300 53,300

	<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%	1,739,925	1,739,925
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	195,000	195,000
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 1,934,925 1,934,925

Total Act 511, Current Taxes 1,988,225

Act 511 Tax Limit -->	872,540,893 X	12	10,470,491
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		
		2020-21 (Rebalanced)	2021-22	Percent Change in Rate			2020-21 (Rebalanced)	2021-22	Percent Change in Rate
6111	<u>Current Real Estate Taxes</u> Berks	34.0796	34.4200	1.00%	Yes	3.6%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.6%			
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.6%			
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.6%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.6%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.6%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	14,398,976
1200 Special Programs - Elementary / Secondary	4,987,354
1300 Vocational Education	568,515
1400 Other Instructional Programs - Elementary / Secondary	3,500
1500 Nonpublic School Programs	5,000
Total Instruction	\$19,963,345
2000 Support Services	
2100 Support Services - Students	1,297,490
2200 Support Services - Instructional Staff	1,531,644
2300 Support Services - Administration	1,477,032
2400 Support Services - Pupil Health	402,449
2500 Support Services - Business	597,299
2600 Operation and Maintenance of Plant Services	4,622,591
2700 Student Transportation Services	1,640,806
2800 Support Services - Central	738,682
2900 Other Support Services	25,000
Total Support Services	\$12,332,993
3000 Operation of Non-Instructional Services	
3200 Student Activities	678,051
3300 Community Services	500
Total Operation of Non-Instructional Services	\$678,551
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	12,000
Total Facilities Acquisition, Construction and Improvement Services	\$12,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,617,834
5900 Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	\$2,717,834
Total Estimated Expenditures and Other Financing Uses	\$35,704,723

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	8,004,569
200 Personnel Services - Employee Benefits	4,937,100
300 Purchased Professional and Technical Services	148,100
400 Purchased Property Services	421,363
500 Other Purchased Services	480,620
600 Supplies	401,184
700 Property	3,279
800 Other Objects	2,761
Total Regular Programs - Elementary / Secondary	\$14,398,976
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,870,362
200 Personnel Services - Employee Benefits	1,173,842
300 Purchased Professional and Technical Services	959,100
500 Other Purchased Services	916,800
600 Supplies	67,050
800 Other Objects	200
Total Special Programs - Elementary / Secondary	\$4,987,354
1300 <u>Vocational Education</u>	
500 Other Purchased Services	568,515
Total Vocational Education	\$568,515
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
300 Purchased Professional and Technical Services	3,500
Total Other Instructional Programs - Elementary / Secondary	\$3,500
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	5,000
Total Nonpublic School Programs	\$5,000
Total Instruction	\$19,963,345
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	714,610
200 Personnel Services - Employee Benefits	474,823
300 Purchased Professional and Technical Services	37,600
400 Purchased Property Services	1,000
500 Other Purchased Services	1,507
600 Supplies	67,450
800 Other Objects	500
Total Support Services - Students	\$1,297,490
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	862,025
200 Personnel Services - Employee Benefits	451,782
300 Purchased Professional and Technical Services	67,950

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	8,000
500 Other Purchased Services	8,950
600 Supplies	131,218
800 Other Objects	1,719
Total Support Services - Instructional Staff	\$1,531,644
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	783,304
200 Personnel Services - Employee Benefits	432,953
300 Purchased Professional and Technical Services	106,500
400 Purchased Property Services	22,315
500 Other Purchased Services	80,370
600 Supplies	29,290
700 Property	2,500
800 Other Objects	19,800
Total Support Services - Administration	\$1,477,032
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	237,846
200 Personnel Services - Employee Benefits	160,888
300 Purchased Professional and Technical Services	300
400 Purchased Property Services	100
600 Supplies	3,020
800 Other Objects	295
Total Support Services - Pupil Health	\$402,449
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	360,001
200 Personnel Services - Employee Benefits	179,198
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	3,000
500 Other Purchased Services	2,250
600 Supplies	36,850
800 Other Objects	11,000
Total Support Services - Business	\$597,299
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	486,290
200 Personnel Services - Employee Benefits	329,140
300 Purchased Professional and Technical Services	514,000
400 Purchased Property Services	681,775
500 Other Purchased Services	29,950
600 Supplies	692,600
700 Property	1,888,336
800 Other Objects	500
Total Operation and Maintenance of Plant Services	\$4,622,591
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	22,743
200 Personnel Services - Employee Benefits	14,163

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	1,598,400
600 Supplies	5,500
Total Student Transportation Services	\$1,640,806
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	68,644
200 Personnel Services - Employee Benefits	56,613
300 Purchased Professional and Technical Services	340,865
400 Purchased Property Services	60,000
500 Other Purchased Services	79,150
600 Supplies	132,910
800 Other Objects	500
Total Support Services - Central	\$738,682
2900 <u>Other Support Services</u>	
500 Other Purchased Services	25,000
Total Other Support Services	\$25,000
Total Support Services	\$12,332,993
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	352,001
200 Personnel Services - Employee Benefits	129,145
300 Purchased Professional and Technical Services	64,600
400 Purchased Property Services	8,380
500 Other Purchased Services	58,150
600 Supplies	49,475
800 Other Objects	16,300
Total Student Activities	\$678,051
3300 <u>Community Services</u>	
600 Supplies	500
Total Community Services	\$500
Total Operation of Non-Instructional Services	\$678,551
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
300 Purchased Professional and Technical Services	12,000
Total Facilities Acquisition, Construction and Improvement Services	\$12,000
Total Facilities Acquisition, Construction and Improvement Services	\$12,000
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	648,834
900 Other Uses of Funds	1,969,000
Total Debt Service / Other Expenditures and Financing Uses	\$2,617,834
5900 <u>Budgetary Reserve</u>	
800 Other Objects	100,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$100,000
Total Other Expenditures and Financing Uses	\$2,717,834
TOTAL EXPENDITURES	\$35,704,723

Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	9,150,000	8,850,000
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	2,300,000	3,300,000
Other Capital Projects Fund	7,000,000	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	300,000	300,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	140,000	140,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$18,890,000	\$12,590,000

Long-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	3,110,820	3,110,820
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		

<u>Long-Term Investments</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$3,110,820	\$3,110,820
TOTAL CASH AND INVESTMENTS	\$22,000,820	\$15,700,820

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

General Fund		
0510 Bonds Payable	21,634,569	19,941,075
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 General Fund	\$21,634,569	\$19,941,075

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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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

2021-2022 Final General Fund Budget

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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**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

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 Permanent Fund		
Total Long-Term Indebtedness	\$21,634,569	\$19,941,075

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	\$21,634,569	\$19,941,075
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,083,000
0840 Assigned Fund Balance	5,000,000
0850 Unassigned Fund Balance	2,265,522
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,348,522
5900 Budgetary Reserve	100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$8,448,522