AUN Number: 124157203

County: Chester

# PRELIMINARY GENERAL FUND BUDGET

Fiscal Year 2020-2021

Date of Adoption of the General Fund Budget: 01/07/2020		
President of the Board - Original Signature Required		20
	1-9.2	020
Secretary of the Board - Original Signature Required	Date	
Chief School Administrator Original Signature Required	1. 9. 21	>20
Rich Fazio	(610)933-5020	Extn :
Contact Person	Telephone	Extension
fazior@pasd.com		
Email Address		

Estimated Revenues and Other Financing Sources: Budget Summary

LEA: 124157203 Phoenixville Area SD

Printed 1/9/2020 3:06:13 PM

Page - 1 of 1

ITEM

AMOUNTS

Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation	on
During The Fiscal Year	

0810 Nonspendable Fund Balance

0820 Restricted Fund Balance

0830 Committed Fund Balance

0840 Assigned Fund Balance 1,800,000

0850 Unassigned Fund Balance 4,000,000

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

\$5,800,000

#### **Estimated Revenues And Other Financing Sources**

6000 Revenue from Local Sources 78,636,237

7000 Revenue from State Sources 18,050,016

8000 Revenue from Federal Sources 760,000

9000 Other Financing Sources

Total Estimated Revenues And Other Financing Sources

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

\$103,246,253

\$97,446,253

Page - 1 of 1

LEA: 124157203 Phoenixville Area SD

Printed 1/9/2020 3:06:14 PM

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	63,705,237
6112 Interim Real Estate Taxes	275,000
6113 Public Utility Realty Taxes	65,000
6120 Current Per Capita Taxes, Section 679	76,000
6140 Current Act 511 Taxes - Flat Rate Assessments	75,000
6150 Current Act 511 Taxes - Proportional Assessments	10,000,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,300,000
6500 Earnings on Investments	750,000
6700 Revenues from LEA Activities	50,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	540,000
6910 Rentals	175,000
6920 Contributions and Donations from Private Sources	225,000
.6940 Tuition from Patrons	50,000
6990 Refunds and Other Miscellaneous Revenue	350,000
REVENUE FROM LOCAL SOURCES	\$78,636,237
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	5,225,000
7160 Tuition for Orphans Subsidy	100,000
7271 Special Education funds for School-Aged Pupils	1,750,000
7311 Pupil Transportation Subsidy	1,400,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	443,700
7330 Health Services (Medical, Dental, Nurse, Act 25)	75,000
7340 State Property Tax Reduction Allocation	1,381,316
7810 State Share of Social Security and Medicare Taxes	1,400,000
7820 State Share of Retirement Contributions	6,275,000
REVENUE FROM STATE SOURCES	\$18,050,016
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	380,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality	80,000
Teachers and Principals 8810 School-Based Access Medicaid Reimbursement Program (SBAP)	300,000
Reimbursements (Access)	
REVENUE FROM FEDERAL SOURCES	\$760,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	97,446,253

Phoenixville Area SD

Printed 1/9/2020 3:06:15 PM

AUN: 124157203

Act 1 Index (current): 2.6%

Rate **Calculation Method:** 

App	rox. Tax Revenue from RE Taxes:	\$63,705,237	
Amo	ount of Tax Relief for Homestead Exclusions	<u>\$1,381,316</u>	
Tota	ıl Approx. Tax Revenue:	\$65,086,553	
Арр	rox. Tax Levy for Tax Rate Calculation:	\$67,740,938	
		Chester	Total
	2019-20 Data	ници, з. д. суудуудуулдаг нэ эгийн э, бүүлэгч түүрүүдөн амаштирин, үүлөн үүлөн үүлөн учулган эг аг	Annibanium (Aliania mahamataka Surasia amamatka Annibangan 19000 - 1934 Surasia (Annibanda)
	a. Assessed Value	\$2,085,355,469	\$2,085,355,469
	b. Real Estate Mills	31.2000	
I.	2020-21 Data	•	
	c. 2018 STEB Market Value	\$3,364,554,983	\$3,364,554,983
	d. Assessed Value	\$2,116,243,000	\$2,116,243,000
	e. Assessed Value of New Constr/ Renov	\$0	\$0
	2019-20 Calculations	antenen voor voor voor voor voor voor veren van de veren van de voor van van veren van van van veren veren ver L	m digerral a completion of the
	f. 2019-20 Tax Levy	\$65,063,091	\$65,063,091
	(a * b)		
	2020-21 Calculations		
II.	g. Percent of Total Market Value	100.00000%	100.00000%
II.	h. Rebal <b>a</b> nced 2019-20 Tax Levy	\$65,063,091	\$65,063,091
	(f Total * g)		·
	i. Base Mills Subject to Index	31.2000	
	(h / a * 1000) if no reassessment		
	(h / (d-e) * 1000) if reassessment		
	Calculation of Tax Rates and Levies Generated	the first control of the control of	aran kanan maran sa
	j. Weighted Avg. Collection Percentage	96.00000%	96.00000%
	k. Tax Levy Needed	\$67,740,938	\$67,740,938
	(Approx. Tax Levy * g)		
	I. 2020-21 Real Estate Tax Rate	32.0100	
	(k / d * 1000)		

m. Tax Levy Generated by Mills \$67,740,938 (I / 1000 \* d)

n. Tax Levy minus Tax Relief for Homestead Exclusions \$66,359,622 (m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

(n \* Est. Pct. Collection)

Page 5

\$67,740,938

\$63,705,237

Phoenixville Area SD

Printed 1/9/2020 3:06:15 PM

Act 1 Index (current): 2.6%

Calculation Method:

IV.

AUN: 124157203

Rate

Approx. Tax Revenue from RE Taxes:	\$63,705,237
Amount of Tax Relief for Homestead Exclusions	<u>\$1,381,316</u>
Total Approx. Tax Revenue:	\$65,086,553
	\$67 740 Q38

Approx. Tax Levy for Tax Rate Calculation: Chester Index Maximums p. Maximum Mills Based On Index 32.0112

(i \* (1 + Index)) q. Mills In Excess of Index 0.0000 (if (1 > p), (1 - p))

r. Maximum Tax Levy Based On Index \$67,743,478 (p / 1000 \* d)

s. Millage Rate within Index? Yes (If I > p Then No)

t. Tax Levy In Excess of Index \$0 \$0 (if (m > r), (m - r))

u.Tax Revenue In Excess of Index \$0 \$0 (t \* Est. Pct. Collection)

\$0.00

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead

Number of Homestead/Farmstead Properties

Median Assessed Value of Homestead Properties

\$0

Total

\$67,743,478

Real Estate Tax Rate (RETR) Report

Page - 3 of 3

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

Phoenixville Area SD

Printed 1/9/2020 3:06:15 PM

Act 1 Index (current): 2.6%

Calculation Method:

AUN: 124157203

Rate

Approx. Tax Revenue from RE Taxes:

\$63,705,237

Amount of Tax Relief for Homestead Exclusions

\$1,381,316

Total Approx. Tax Revenue:

\$65,086,553

Approx. Tax Levy for Tax Rate Calculation:

\$67,740,938

Chester

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$1,381,316

Lowering RE Tax Rate

\$1,381,316

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$1,381,316

# LEA: 124157203 Phoenixville Area SD

Printed 1/9/2020 3:06:16 PM

# Local Education Agency Tax Data

REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)

Page - 1 of 1

CODE

6111 <u>Curre</u>	ent Real Estate Taxes		Amount of Tax Reli		s Homestead	Net Tax Revenue
County Nan	ne Taxable Assessed Value Real Estate Mills	Tax Levy Generated by Mills	Homestead Exclus	sions Exclus	sions Percent Col	ected Generated By Mills
Chester	2,116,243,000 32.01	00 67,740,938			96.0	00000%
Totals:	2,116,243,000	67,740,938	- 1,38	1,316 = :	66,359,622 X 96.0	00000% = 63,705,237
	Committee of the state and the second of the second of the state of the second of the	na alaman mininta ya mininta a sa nakana mana a sa a sa s	en en entre en en la company en	erer жүний түрү түктөккөй бай ашуулг олиолоониолд холиоло	and the same of th	
			Rate			Estimated Revenue
6120	Current Per Capita Taxes, Section 679	•	\$5.00			76,000
6140	Current Act 511 Taxes - Flat Rate Assessme	<u>nts</u>	<u>Rate</u>	Add'l Rate (if appl.)	<u>Tax Levy</u>	<b>Estimated Revenue</b>
6141	Current Act 511 Per Capita Taxes		\$5.00	\$0.00	75,000	75,000
6142	Current Act 511 Occupation Taxes - Flat Rat	е	\$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 - F	lat 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 Asse	ssments	\$0.00	\$0.00	0	0
	Total Current Act 511 Taxes—Flat Rate As	sessments			75,000	75,000
6150	Current Act 511 Taxes - Proportional Assessi	nents	Rate	Add'l Rate (if appl.)	<u>Tax Levy</u>	Estimated Revenue
6151	Current Act 511 Earned Income Taxes		0.500%	0.000%	7,300,000	7,300,000
6152	Current Act 511 Occupation Taxes		370.6500	0.000	1,500,000	1,500,000
6153	Current Act 511 Real Estate Transfer Taxes		0.500%	0.000%	1,200,000	1,200,000
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 As	sessments	0	0	0	0
	Total Current Act 511 Taxes - Proportional	Assessments			10,000,000	10,000,000
	Total Act 511, Current Taxes					10,075,000
		Act 511	Tax Limit>	3,364,554,983 Market Value		40,374,660 (511 Limit)

LEA: 124157203 Phoenixville Area SD

Printed 1/9/2020 3:06:18 PM

Page - 1 of 1

Tax		Tax Rate Charged in:	Percent L	Less than		Additional Tax Rate Charged in:		Percent	Less than				
Functio n	Description	2019-20 (Rebalanced)	2020-21	Change in Rate	or equal to Index				Index	2019-20 (Rebalanced)	2020-21	Change in Rate	or equal to Index
6111	Current Real Estate Taxes								·				
	Chester	31.2000	32.0100	2.60%	Yes	2.6%							
	Current Per Capita Taxes, Section 679 ent Act 511 Taxes – Flat Rate Assessments	\$5.00	\$5.00	0.00%	Yes	2.6%							
	Current Act 511 Per Capita Taxes ent Act 511 Taxes – Proportional Assessments	\$5.00	\$5.00	0.00%	Yes	2.6%							
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.6%							
6152	Current Act 511 Occupation Taxes	370.6500	370.6500	0.00%	Yes	2.6%							
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.6%							

# 2020-2021 Preliminary General Fund Budget LEA: 124157203 Phoenixville Area SD

Printed 1/9/2020 3:06:19 PM Page - 1 of 1 **Description Amount** 1000 Instruction 1100 Regular Programs - Elementary / Secondary 38,607,476 1200 Special Programs - Elementary / Secondary 14,634,581 1300 Vocational Education 900,000 1400 Other Instructional Programs - Elementary / Secondary 1,714,918 \$55,856,975 Total Instruction 2000 Support Services 2100 Support Services - Students 4,477,803 2200 Support Services - Instructional Staff 1,495,759 2300 Support Services - Administration 6,179,243 2400 Support Services - Pupil Health 1,202,069 2500 Support Services - Business 809.063 2600 Operation and Maintenance of Plant Services 5,799,646 2700 Student Transportation Services 5,190,975 2800 Support Services - Central 2,243,480 2900 Other Support Services 40,000 Total Support Services \$27,438,038 3000 Operation of Non-Instructional Services 3200 Student Activities 2,068,240 3300 Community Services 71,000 Total Operation of Non-Instructional Services \$2,139,240 5000 Other Expenditures and Financing Uses 5100 Debt Service / Other Expenditures and Financing Uses 11,280,000 5200 Interfund Transfers - Out 165,000 5300 Transfers Out to Component Units/Primary Governments 567,000 Total Other Expenditures and Financing Uses \$12,012,000 Total Estimated Expenditures and Other Financing Uses \$97,446,253

	Estimated Expenditures and Other Financing Uses: Detail
2020-2021 Preliminary General Fund Budget	Estimated Expenditures and Other Philaneling Oses. Detail
LEA: 124157203 Phoenixville Area SD	
Printed 1/9/2020 3:06:19 PM	Page - 1 of 3
<u>Description</u>	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	20,162,569
200 Personnel Services - Employee Benefits	11,698,907
300 Purchased Professional and Technical Services	700,000 266,000
400 Purchased Property Services	4,804,000
500 Other Purchased Services 600 Supplies	630,000
700 Property	321,000
800 Other Objects	25,000
Total Regular Programs - Elementary / Secondary	\$38,607,476
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	5,591,888
200 Personnel Services - Employee Benefits	3,352,693
300 Purchased Professional and Technical Services	2,400,000 3,100,000
500 Other Purchased Services 600 Supplies	147,000
700 Property	42,000
800 Other Objects	1,000
Total Special Programs - Elementary / Secondary	\$14,634,581
1300 <u>Vocational Education</u>	
500 Other Purchased Services	900,000
Total Vocational Education	\$900,000
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,003,546
200 Personnel Services - Employee Benefits	603,372
300 Purchased Professional and Technical Services 500 Other Purchased Services	. 8,000 100,000
Total Other Instructional Programs - Elementary / Secondary	\$1,714,918
	\$55,856,975
Total Instruction	
2000 Support Services	
2100 Support Services - Students	0.000.500
100 Personnel Services - Salanes 200 Personnel Services - Employee Benefits	2,626,592 1,579,211
300 Purchased Professional and Technical Services	200,000
500 Other Purchased Services	12,000
600 Supplies	60,000
Total Support Services - Students	\$4,477,803
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	848,817
200 Personnel Services - Employee Benefits	510,342
300 Purchased Professional and Technical Services 600 Supplies	6,600
OOD Other Objects	125,000 5,000
800 Other Objects Page 11	5,000

LEA: 124157203 Phoenixville Area S
------------------------------------

Total Student Transportation Services

Printed 1/9/2020 3:06:19 PM

Page - 2 of 3

\$5,190,975

Printed 1/9/2020 3:06:19 PM	Amount
<u>Description</u>	
Total Support Services - Instructional Staff	\$1,495,759
2300 Support Services - Administration	3,553,024
100 Personnel Services - Salaries	2,136,219
200 Personnel Services - Employee Benefits	335,000
300 Purchased Professional and Technical Services	100,000
500 Other Purchased Services	20,000
600 Supplies	5,000
700 Property	30,000
800 Other Objects	\$6,179,243
Total Support Services - Administration	
2400 Support Services - Pupil Health	720,154
100 Personnel Services - Salaries	432,915
200 Personnel Services - Employee Benefits	12,000
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	2,500
500 Other Purchased Services	23,000
600 Supplies	6,500
700 Property	\$1,202,069
Total Support Services - Pupil Health	
2500 Support Services - Business	470,300
100 Personnel Services - Salaries	282,763
200 Personnel Services - Employee Benefits	5,000
300 Purchased Professional and Technical Services	40,000
400 Purchased Property Services 500 Other Purchased Services	500
	8,000
600 Supplies 800 Other Objects	2,500
Total Support Services - Business	\$809,063
2600 Operation and Maintenance of Plant Services	Controlled to Sec. 2007 by 1999 of the control of t
100 Personnel Services - Salaries	2,419,810
200 Personnel Services - Galaites  200 Personnel Services - Employee Benefits	1,454,836
300 Purchased Professional and Technical Services	64,000
400 Purchased Property Services	516,000
500 Other Purchased Services	325,000
600 Supplies	1,000,000
700 Property	20,000
Total Operation and Maintenance of Plant Services	\$5,799,646
2700 Student Transportation Services	
100 Personnel Services - Salaries	113,334
200 Personnel Services - Employee Benefits	68,141
400 Purchased Property Services	4,500
500 Other Purchased Services	5,000,000
600 Supplies	5,000
"Fig. 10 Del 1 Company of the Compan	ente una saria de la circa del circa de la circa del circa de la circa del la circa de la circa del la circa de la circa del la circa

LEA: 124157203 Phoenixville Area SD	
Printed 1/9/2020 3:06:19 PM	Page - 3 of 3
<u>Description</u>	Amount
2800 Support Services - Central	
100 Personnel Services - Salaries	793,435
200 Personnel Services - Employee Benefits	477,045
300 Purchased Professional and Technical Services	92,000
400 Purchased Property Services	250,000
500 Other Purchased Services	6,000
600 Supplies	285,000 335,000
700 Property 800 Other Objects	5,000
Total Support Services - Central	\$2,243,480
2900 Other Support Services	
500 Other Purchased Services	40,000
Total Other Support Services	\$40,000
Total Support Services	\$27,438,038
3000 Operation of Non-Instructional Services	The Control of Control
3200 Student Activities	•
100 Personnel Services - Salaries	1,150,000
200 Personnel Services - Employee Benefits	601,240
300 Purchased Professional and Technical Services	32,000
500 Other Purchased Services	210,000
. 600 Supplies	75,000
Total Student Activities	\$2,068,240
3300 <u>Community Services</u> 300 Purchased Professional and Technical Services	74.000
Total Community Services	71,000 \$71,000
Total Operation of Non-Instructional Services	\$2 <sub>1</sub> 139,240
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	4 220 000
900 Other Uses of Funds	4,330,000 6,950,000
Total Debt Service / Other Expenditures and Financing Uses	\$11,280,000
5200 Interfund Transfers - Out	
900 Other Uses of Funds	165,000
Total Interfund Transfers - Out	\$165,000
5300 Transfers Out to Component Units/Primary Governments	
900 Other Uses of Funds	567,000
Total Transfers Out to Component Units/Primary Governments	\$567,000
Total Other Expenditures and Financing Uses	\$12,012,000
TOTAL EXPENDITURES	\$97,446,253

LEA: 124157203 Phoenixville Area SD

Printed 1/9/2020 3:06:20 PM

Page - 1 of 2

Cash and Short-Term Investments	06/30/2020 Estimate	06/30/2021 Projection
General Fund	4,000,000	4,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	10,000	10,000
Capital Reserve Fund - § 690, §1850	2,500,000	2,500,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	10,000	10,000
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	\$6,520,000	\$6,520,000
Long-Term Investments	06/30/2020 Estimate	06/30/2021 Projection

General Fund

Public Purpose (Expendable) Trust Fund

Other Comptroller-Approved Special Revenue Funds

Athletic / School-Sponsored Extra Curricular Activities Fund

Capital Reserve Fund - § 690, §1850

Capital Reserve Fund - § 1431

Other Capital Projects Fund

Debt Service Fund

Food Service / Cafeteria Operations Fund

Child Care Operations Fund

Other Enterprise Funds

Internal Service Fund

Private Purpose Trust Fund

Investment Trust Fund

Pension Trust Fund

Activity Fund .

Other Agency Fund

Schedule Of Cash And Investments (CAIN)

LEA: 124157203 Phoenixville Area SD

Printed 1/9/2020 3:06:20 PM

Page - 2 of 2

Permanent Fund

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

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS \$6,520,000

0520 Extended-Term Financing Agreements Payable

# LEA: 124157203 Phoenixville Area SD

Printed 1/9/2020 3:06:21 PM

Page - 1 of 6

Long-Term Indebtedness	06/30/2020 Estimate	06/30/2021 Projection
General Fund		
0510 Bonds Payable	140,000,000	130,000,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,400,000	1,400,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,000,000	4,000,000
0599 Other Noncurrent Liabilities		A THE STATE OF STREET, AND ADDRESS OF THE STREET, AND
Total General Fund	\$145,400,000	<b>\$</b> 135,400,000
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		and a second subsequent of the second subsequent is a second subsequent of the second subsequent
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	ial note, neutronium i esta sutro pai toro estandi attituto, manhitalishiro esta 18. 1840-tana dimilis Referend	.  Weight Control of the Control of
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		denominado e de la composição de la comp
Total Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
0510 Bonds Payable		

# LEA: 124157203 Phoenixville Area SD

Printed 1/9/2020 3:06:21 PM

Page - 2 of 6

1 1111660 17	110/2020 0.00.2 1 1 M		
Long-Te	erm Indebtedness	06/30/2020 Estimate	06/30/2021 Projection
0530	0 Lease-Purchase Obligations		
0540	0 Accumulated Compensated Absences		
0550	0 Authority Lease Obligations		
0560	0 Other Post-Employment Benefits (OPEB)		
0599	9 Other Noncurrent Liabilities	popular programme and annual and annual and annual	en du altrima a la comunica de moderno del moderno de moderno de moderno de moderno de moderno de moderno de m
Total Ca	Capital Reserve Fund - § 690, §1850		
Capital	Il Reserve Fund - § 1431		
0510	0 Bonds Payable		
0520	0 Extended-Term Financing Agreements Payable		
0530	0 Lease-Purchase Obligations		
0540	O Accumulated Compensated Absences		
0550	O Authority Lease Obligations		
0560	O Other Post-Employment Benefits (OPEB)		
0599	9 Other Noncurrent Liabilities		and the company of the materials of the second state of the second
Total Ca	Capital Reserve Fund - § 1431		
Other C	Capital Projects Fund		
0510	D Bonds Payable		
0520	Extended-Term Financing Agreements Payable		
0530	D Lease-Purchase Obligations		
0540	Accumulated Compensated Absences		
0550	Authority Lease Obligations		
0560	Other Post-Employment Benefits (OPEB)	·	
0599	Other Noncurrent Liabilities		z mantalana i suksa mangga sa mangga kangga kan
Total Ot	Other Capital Projects Fund		
Debt Sei	ervice 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 De	ebt Service Fund		
Food Se	ervice / Cafeteria Operations Fund		
0510	Bonds Payable		
0520	Extended-Term Financing Agreements Payable	·	
0530	Lease-Purchase Obligations		
0540	Accumulated Compensated Absences		
0550	Authority Lease Obligations		

# LEA: 124157203 Phoenixville Area SD

Printed 1/9/2020 3:06:21 PM

Total Private Purpose Trust Fund

Page - 3 of 6

	•	
Long-Term Indebtedness	06/30/2020 Estimate	06/30/2021 Projection
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund	s a datus bib un punt beschapt ing ter Start ter ser Start som a 1934 se print ad del brins 1904. La pri l'adjuit à aboli più cristige specification de la ser se se per terius confliction de la resultation de	at party de primière de l'Albert de Libert de Propière de Malandera. L'han en glis de l'aggiste de Brand Brand (malande) de propière de Libert (de l'Albert de Libert (de l'Albert
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	enterplacing and property of the forest forest forest forest from the fine of the same	The state of the s
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	obuffer-utder Seutemblandstradter i est. Seit aufen hen seit - Paustinober Septemberteil Britist pa. Frinderi T	HE LENG THE CONTROL OF THE STEEL STEEL STEEL THE CONTROL OF THE CO
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		

Page 18

Page - 4 of 6

#### 2020-2021 Preliminary General Fund Budget

#### LEA: 124157203 Phoenixville Area SD

Printed 1/9/2020 3:06:21 PM

06/30/2020 Estimate

06/30/2021 Projection

# Long-Term Indebtedness 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

LEA: 124157203 Phoenixville Area SD

Printed 1/9/2020 3:06:21 PM

Page - 5 of 6

Schedule Of Indebtedness (DEBT)

Long-Term Indebtedness

06/30/2020 Estimate 06/30/2021 Projection

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Permanent Fund

Total Long-Term Indebtedness \$145,400,000 \$135,400,000

Schedule Of Indebtedness (DEBT)

06/30/2021 Projection

06/30/2020 Estimate

#### 2020-2021 Preliminary General Fund Budget

LEA: 124157203 Phoenixville Area SD

Printed 1/9/2020 3:06:21 PM

Page - 6 of 6

Short-Term Payables
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 \$145,400,000 \$135,400,000

Page - 1 of 1

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,800,000  VARIABLE NOT ON A TOTAL CONTRACTOR AND A TOTAL CONTRACTOR
Total Ending Fund Balance - Committed, Assigned, and Una	¢# 000 000

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve

\$5,800,000

**Validations** 

Page - 1 of 1

LEA: 124157203 Phoenixville Area SD

Printed 1/9/2020 3:06:11 PM

Val Number	Description	<u>Justification</u>
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.	The ending unassigned fund balance is less than the 8% Fund Balance Limit allowed.

Page - 1 of 2

Val Number	<u>Description</u>	Justification
1200	Tax Data 6151: Tax Rate, Tax Levy, and Estimated Revenue must all be greater than 0 if any of the three is greater than 0.	
1210	Tax Data 6152: Tax Rate, Tax Levy, and Estimated Revenue must all be greater than 0 if any of the three is greater than 0.	
1220	Tax Data 6153: Tax Rate, Tax Levy, and Estimated Revenue must all be greater than 0 if any of the three is greater than 0.	
1370	Tax Data: 6151 Estimated Revenue must be less than or equal to 6151 Tax Levy.	
	6151 Estimated Revenue: \$7,300,000.00 6151 Tax Levy: \$0.00	
1380	Tax Data: 6152 Estimated Revenue must be less than or equal to 6152 Tax Levy.	
,	6152 Estimated Revenue: \$1,500,000.00 6152 Tax Levy: \$0.00	
1390	Tax Data: 6153 Estimated Revenue must be less than or equal to 6153 Tax Levy.	
	6153 Estimated Revenue: \$1,200,000.00	
1800	Act 511 Taxes: 6141 Rate has changed from previous year.	
	6141 Prior Year Rate: 5.00 6141 Current Year Rate:	
1940	Act 511 Taxes: 6151 Rate has changed from previous year.	
	6151 Prior Year Rate: 0.500% 6151 Current Year Rate: 0.000	
1950	Act 511 Taxes: 6151 Add Rate has changed from previous year.	
	6151 Prior Year Add Rate: 0.000 6151 Current Year Add Rate: 0.500%	
1960	Act 511 Taxes: 6152 Rate has changed from previous year.	
	6152 Prior Year Rate: 370.6500 6152 Current Year Rate: 0.000	

LEA: 124157203 Phoenixville Area SD

Printed 1/9/2020 9:53:02 AM

1970 Act 511 Taxes: 6152 Add Rate has changed from previous year.

6152 Prior Year Add Rate: 0.000 6152 Current Year Add Rate: 370.6500

1980 Act 511 Taxes: 6153 Rate has changed from previous year.

6153 Prior Year Rate: 0.500% 6153 Current Year Rate: 0.000

1990 Act 511 Taxes: 6153 Add Rate has changed from previous year.

6153 Prior Year Add Rate: 0.000 6153 Current Year Add Rate: 0.500%

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.