

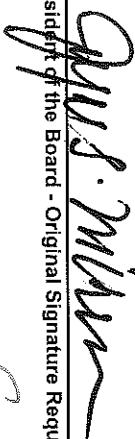
FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/26/2022


President of the Board - Original Signature Required



Date

8/11/22

Secretary of the Board - Original Signature Required



Date

7/29/2022

Chief School Administrator - Original Signature Required



Date

7/29/2022

Robert Kennedy

(215)400-5460

Extn :

Contact Person

Telephone

Extension

rkennedy@philasd.org

Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2022-2023 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT: Philadelphia City SD	COUNTY: Philadelphia AUN: 126515001
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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 2022-2023 (compared to 2021-2022)?

Yes ☐ No ☒

If yes, see information below, taken from the 2022-2023 General Fund Budget.

Total Budgeted Expenditures	\$4758477316
Ending Unassigned Fund Balance	\$538283196
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	11.31%

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 7/29/2022
DUE DATE: AUGUST 15, 2022	

CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET

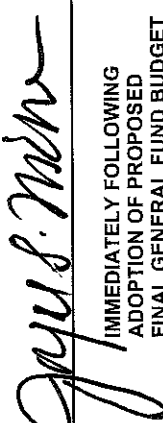
24 PS 6-687(a)(1)

(03/2006)

School District Name : Philadelphia City SD	County : Philadelphia	AUN Number : 126515001
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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 8/11/22
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

Val Number	Description	Justification
1480	<div>Tax Data: County 1 - Current Year Tax Levy cannot increase by more than (100% + Prior Year's Index) from the previous year if a countywide reassessment was indicated.</div> <div>County 1 - Current Year Tax Levy: \$1,009,123,077.00</div> <div>County 1 - Prior Year Tax Levy: \$868,415,385.00</div>	Philadelphia is not subject to Act 1
1790	<div>Tax Data: Line (u) of the Real Estate Tax Report exceeds the amount of Approved Referendum Exceptions. Provide a justification.</div> <div>Line (u) of RETR Report: \$137,202,178.00</div> <div>Approved Referendum Exception Amt: \$0.00</div>	Philadelphia is not subject to Act 1
5310	<div>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</div> <div>Function 2700, Object 100: \$4,354,916.00</div> <div>Function 2700, Object 200: \$5,758,766.00</div>	Per Director of Transportation-Fiscal Services, most employee bus drivers are part time.
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.	Beginning fund balance was positive and the ending fund balance is higher.

<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		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	419,124,986	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$419,124,986</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	1,830,168,687	
7000 Revenue from State Sources	2,281,905,861	
8000 Revenue from Federal Sources	758,313,262	
9000 Other Financing Sources	7,247,716	
Total Estimated Revenues And Other Financing Sources		<u>\$4,877,635,526</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$5,296,760,512</u>

LEA : 126515001 Philadelphia City SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	983,895,000
6113 Public Utility Realty Taxes	1,313,021
6114 Payments in Lieu of Current Taxes - State / Local	4,619
6160 Non-Real Estate Taxes - 1st Class SDs	476,174,545
6400 Delinquencies on Taxes Levied / Assessed by the LEA	46,785,421
6500 Earnings on Investments	821,857
6700 Revenues from LEA Activities	10,951,689
6920 Contributions and Donations from Private Sources	23,799,344
6980 Revenue from Community Services Activities	13,860
6990 Refunds and Other Miscellaneous Revenue	286,409,331
REVENUE FROM LOCAL SOURCES	\$1,830,168,687
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	1,604,885,192
7112 Basic Education Funding-Social Security	46,387,017
7160 Tuition for Orphans Subsidy	42,000
7271 Special Education funds for School-Aged Pupils	192,662,280
7292 Pre-K Counts	35,680,672
7299 Program Revenues Not Listed Previously in the 7200 Series	25,909,301
7311 Pupil Transportation Subsidy	30,846,376
7312 Nonpublic and Charter School Pupil Transportation Subsidy	23,508,485
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	6,000,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	3,009,641
7505 Ready to Learn Block Grant	40,368,660
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	1,153,927
7810 State Share of Social Security and Medicare Taxes	6,751
7820 State Share of Retirement Contributions	271,445,559
REVENUE FROM STATE SOURCES	\$2,281,905,861
REVENUE FROM FEDERAL SOURCES	
8110 Payments for Federally Impacted Areas	96,346
8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government	127,348,870
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	207,496,987
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	16,175,674
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	3,645,756
8519 NCLB, Title VI - Flexibility and Accountability	348,578

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	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8521 Vocational Education - Operating Expenditures	5,387,176
8540 Nutrition Education and Training	1,925,021
8610 Homeless Assistance Act	584,817
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	367,501,653
8731 ARRA - Build America Bonds	4,005,798
8732 ARRA - Qualified School Construction Bonds (QSCB)	12,377,037
8742 Governor's Emergency Education Relief Fund (GEER)	2,881,803
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	6,807,495
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	744,232
8745 GEER II - Governor's Emergency Education Relief Fund	303,981
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	682,038
REVENUE FROM FEDERAL SOURCES	\$758,313,262
OTHER FINANCING SOURCES	
9350 Enterprise Fund Transfers	2,289,000
9360 Internal Service Fund Transfers	4,958,716
OTHER FINANCING SOURCES	\$7,247,716
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	4,877,635,526

Act 1 Index (current): 0.0% | Act 1 Index (prior): 0.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$983,895,000	
Amount of Tax Relief for Homestead Exclusions	\$0	
Total Approx. Tax Revenue:	\$983,895,000	
Approx. Tax Levy for Tax Rate Calculation:	\$1,009,123,077	
	Philadelphia	Total

2021-22 Data		
a. Assessed Value	\$113,060,198,500	\$113,060,198,500
b. Real Estate Mills	7.6810	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$99,268,222,471	\$99,268,222,471
d. Assessed Value	\$131,379,127,300	\$131,379,127,300
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$868,415,385	\$868,415,385
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$868,415,385	\$868,415,385
(f Total * g)		
i. Base Mills Subject to Index	6.6099	
(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	\$1,009,123,077	\$1,009,123,077
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	7.6810	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$1,009,123,077	\$1,009,123,077
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$1,009,123,077
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$983,895,000
(n * Est. Pct. Collection)		

Act 1 Index (current): 0.0% | Act 1 Index (prior): 0.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$983,895,000	
Amount of Tax Relief for Homestead Exclusions	<u>\$0</u>	
Total Approx. Tax Revenue:	\$983,895,000	
Approx. Tax Levy for Tax Rate Calculation:	\$1,009,123,077	
	Philadelphia	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	6.6099	
q. Mills In Excess of Index (if (l > p), (l - p))	1.0711	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$868,402,894	\$868,402,894
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$140,720,183	\$140,720,183
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$137,202,178	\$137,202,178

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$0.00	
Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		\$194,200

Act 1 Index (current): 0.0% | Act 1 Index (prior): 0.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$983,895,000
Amount of Tax Relief for Homestead Exclusions	<u>\$0</u>
Total Approx. Tax Revenue:	\$983,895,000
Approx. Tax Levy for Tax Rate Calculation:	\$1,009,123,077
	Philadelphia
	Total

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

CODE									
6111 <u>Current Real Estate Taxes</u>									
<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>		
Philadelphia	131,379,127,300	7.6810	1,009,123,077			97.50000%			
Totals:	131,379,127,300		1,009,123,077	-	0 =	1,009,123,077 X	97.50000%	=	983,895,000
				<u>Rate</u>	<u>Estimated Revenue</u>				
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00	0				
6160	<u>Non-Real Estate Taxes – 1st Class SDs</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>		
6161	Current 1st Class SD Earned Income Taxes			0.000%	0.000%	0	0		
6162	Current 1st Class SD Liquor Sales Tax			0.000%	0.000%	0	69,577,436		
6163	Current 1st Class SD Cigarette Tax			0.000	0.000	0	58,000,000		
6164	Current 1st Class SD Sales and Use Tax			0.000	0.000	0	120,000,000		
6165	Current 1st Class SD General Business Taxes			0.000	0.000	0	2,450,000		
6166	Current 1st Class SD Business Use and Occupancy Taxes			0.000	0.000	0	179,079,002		
6167	Current 1st Class SD Non-Business Income Taxes			0.000%	0.000%	0	47,068,107		
6168	Current 1st Class SD Real Estate Transfer Taxes			0.000%	0.000%	0	0		
6169	Current 1st Class SD Mercantile Taxes			0.000%	0.000%	0	0		
Total Non-Real Estate Taxes – 1st Class SDs						0	476,174,545		
Total Act 511, Current Taxes									
Act 511 Tax Limit -->				99,268,222,471 X	12	1,191,218,670			
				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
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u> Philadelphia	6.6099	7.6810	16.21%	No	0.0%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	2,221,988,088
1200 Special Programs - Elementary / Secondary	653,098,154
1300 Vocational Education	33,364,914
1400 Other Instructional Programs - Elementary / Secondary	86,807,904
1500 Nonpublic School Programs	24,078,552
1800 Pre-Kindergarten	134,647,940
Total Instruction	\$3,153,985,552
2000 Support Services	
2100 Support Services - Students	143,024,377
2200 Support Services - Instructional Staff	137,878,536
2300 Support Services - Administration	191,391,719
2400 Support Services - Pupil Health	39,813,425
2500 Support Services - Business	41,054,194
2600 Operation and Maintenance of Plant Services	391,019,679
2700 Student Transportation Services	193,782,850
2800 Support Services - Central	56,279,464
2900 Other Support Services	143,547
Total Support Services	\$1,194,387,791
3000 Operation of Non-Instructional Services	
3200 Student Activities	13,143,321
3300 Community Services	9,726,924
3400 Scholarships and Awards	32,000
Total Operation of Non-Instructional Services	\$22,902,245
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	31,666,245
Total Facilities Acquisition, Construction and Improvement Services	\$31,666,245
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	354,845,483
5200 Interfund Transfers - Out	690,000
Total Other Expenditures and Financing Uses	\$355,535,483
Total Estimated Expenditures and Other Financing Uses	\$4,758,477,316

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	656,975,430
200 Personnel Services - Employee Benefits	422,759,313
300 Purchased Professional and Technical Services	49,493,276
400 Purchased Property Services	112,772
500 Other Purchased Services	743,796,560
600 Supplies	344,821,654
700 Property	998,923
800 Other Objects	3,030,160
Total Regular Programs - Elementary / Secondary	\$2,221,988,088
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,320,939
200 Personnel Services - Employee Benefits	4,745,250
300 Purchased Professional and Technical Services	343,438,855
500 Other Purchased Services	296,520,040
600 Supplies	6,300
800 Other Objects	66,770
Total Special Programs - Elementary / Secondary	\$653,098,154
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	2,858,631
200 Personnel Services - Employee Benefits	1,958,134
300 Purchased Professional and Technical Services	194,490
400 Purchased Property Services	158,491
500 Other Purchased Services	26,257,775
600 Supplies	1,832,871
700 Property	104,522
Total Vocational Education	\$33,364,914
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	17,576,432
200 Personnel Services - Employee Benefits	9,755,239
300 Purchased Professional and Technical Services	48,002,560
400 Purchased Property Services	37,890
500 Other Purchased Services	3,335,755
600 Supplies	3,013,091
700 Property	86,937
800 Other Objects	5,000,000
Total Other Instructional Programs - Elementary / Secondary	\$86,807,904
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	12,107,826
500 Other Purchased Services	24,000
600 Supplies	11,853,891
700 Property	92,835
Total Nonpublic School Programs	\$24,078,552

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<u>Description</u>		<u>Amount</u>
1800 <u>Pre-Kindergarten</u>		
100 Personnel Services - Salaries		33,446,724
200 Personnel Services - Employee Benefits		22,665,692
300 Purchased Professional and Technical Services		1,329,860
400 Purchased Property Services		224,000
500 Other Purchased Services		267,388
600 Supplies		8,200,406
700 Property		65,000
800 Other Objects		68,448,870
Total Pre-Kindergarten		\$134,647,940
Total Instruction		\$3,153,985,552
2000 <u>Support Services</u>		
2100 <u>Support Services - Students</u>		
100 Personnel Services - Salaries		79,175,879
200 Personnel Services - Employee Benefits		52,153,911
300 Purchased Professional and Technical Services		9,898,713
400 Purchased Property Services		64,088
500 Other Purchased Services		172,566
600 Supplies		1,341,212
700 Property		42,904
800 Other Objects		175,104
Total Support Services - Students		\$143,024,377
2200 <u>Support Services - Instructional Staff</u>		
100 Personnel Services - Salaries		37,747,605
200 Personnel Services - Employee Benefits		22,347,897
300 Purchased Professional and Technical Services		38,974,945
400 Purchased Property Services		3,687,966
500 Other Purchased Services		1,033,092
600 Supplies		33,580,660
700 Property		389,176
800 Other Objects		117,195
Total Support Services - Instructional Staff		\$137,878,536
2300 <u>Support Services - Administration</u>		
100 Personnel Services - Salaries		101,786,123
200 Personnel Services - Employee Benefits		63,804,535
300 Purchased Professional and Technical Services		15,319,986
400 Purchased Property Services		36,720
500 Other Purchased Services		401,122
600 Supplies		1,087,218
700 Property		81,930
800 Other Objects		8,874,085
Total Support Services - Administration		\$191,391,719
2400 <u>Support Services - Pupil Health</u>		
100 Personnel Services - Salaries		22,130,341
200 Personnel Services - Employee Benefits		14,529,753

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Description	Amount
300 Purchased Professional and Technical Services	1,793,757
400 Purchased Property Services	8,000
500 Other Purchased Services	165,011
600 Supplies	456,258
700 Property	48,267
800 Other Objects	682,038
Total Support Services - Pupil Health	\$39,813,425
2500 Support Services - Business	
100 Personnel Services - Salaries	9,774,793
200 Personnel Services - Employee Benefits	6,595,698
300 Purchased Professional and Technical Services	3,317,717
400 Purchased Property Services	1,961,041
500 Other Purchased Services	509,216
600 Supplies	1,762,701
700 Property	240,625
800 Other Objects	16,892,403
Total Support Services - Business	\$41,054,194
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	109,376,630
200 Personnel Services - Employee Benefits	88,302,456
300 Purchased Professional and Technical Services	18,785,668
400 Purchased Property Services	54,413,240
500 Other Purchased Services	7,423,226
600 Supplies	29,316,714
700 Property	3,383,432
800 Other Objects	80,018,313
Total Operation and Maintenance of Plant Services	\$391,019,679
2700 Student Transportation Services	
100 Personnel Services - Salaries	4,354,916
200 Personnel Services - Employee Benefits	5,758,766
300 Purchased Professional and Technical Services	606,943
400 Purchased Property Services	212,960
500 Other Purchased Services	182,669,432
600 Supplies	179,833
Total Student Transportation Services	\$193,782,850
2800 Support Services - Central	
100 Personnel Services - Salaries	19,123,546
200 Personnel Services - Employee Benefits	11,015,992
300 Purchased Professional and Technical Services	15,686,430
400 Purchased Property Services	1,985,248
500 Other Purchased Services	5,522,585
600 Supplies	2,130,098
700 Property	517,175
800 Other Objects	298,390
Total Support Services - Central	\$56,279,464

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<u>Description</u>	<u>Amount</u>
2900 Other Support Services	
100 Personnel Services - Salaries	58,571
200 Personnel Services - Employee Benefits	42,696
600 Supplies	42,280
Total Other Support Services	\$143,547
Total Support Services	\$1,194,387,791
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	7,119,071
200 Personnel Services - Employee Benefits	3,928,877
300 Purchased Professional and Technical Services	1,332,208
400 Purchased Property Services	25,600
500 Other Purchased Services	329,790
600 Supplies	295,775
700 Property	112,000
Total Student Activities	\$13,143,321
3300 Community Services	
100 Personnel Services - Salaries	2,304,921
200 Personnel Services - Employee Benefits	1,748,659
300 Purchased Professional and Technical Services	4,371,791
400 Purchased Property Services	5,845
500 Other Purchased Services	246,439
600 Supplies	1,049,269
Total Community Services	\$9,726,924
3400 Scholarships and Awards	
800 Other Objects	32,000
Total Scholarships and Awards	\$32,000
Total Operation of Non-Instructional Services	\$22,902,245
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
100 Personnel Services - Salaries	2,401,000
200 Personnel Services - Employee Benefits	1,630,864
300 Purchased Professional and Technical Services	11,205,450
400 Purchased Property Services	8,120,804
600 Supplies	750,423
700 Property	7,557,704
Total Facilities Acquisition, Construction and Improvement Services	\$31,666,245
Total Facilities Acquisition, Construction and Improvement Services	\$31,666,245
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	156,315,483
900 Other Uses of Funds	198,530,000
Total Debt Service / Other Expenditures and Financing Uses	\$354,845,483

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<u>Description</u>	<u>Amount</u>
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	690,000
Total Interfund Transfers - Out	\$690,000
Total Other Expenditures and Financing Uses	\$355,535,483
TOTAL EXPENDITURES	\$4,758,477,316

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Cash and Short-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund	540,820,400	456,388,900
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	377,583,294	124,988,817
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$918,403,694	\$581,377,717

Long-Term Investments

	06/30/2022 Estimate	06/30/2023 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	151,404,326	133,186,306
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

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<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$151,404,326	\$133,186,306
TOTAL CASH AND INVESTMENTS	\$1,069,808,020	\$714,564,023

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable	2,377,980,000	2,206,550,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations	889,970,000	862,870,000
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$3,267,950,000	\$3,069,420,000
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 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		

Long-Term Indebtedness	06/30/2022 Estimate	06/30/2023 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		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 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		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 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	\$3,267,950,000	\$3,069,420,000

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<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$3,267,950,000	\$3,069,420,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	538,283,196
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$538,283,196
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$538,283,196