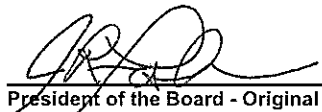


FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required

6-20-2022

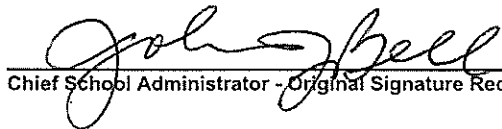
Date



Secretary of the Board - Original Signature Required

6-20-2022

Date



Chief School Administrator - Original Signature Required

6-20-22

Date

William Hessling

Contact Person

(570)409-2006

Extn :

Telephone

Extension

bhessling@dvdsd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Delaware Valley SD	COUNTY : Pike	AUN : 120522003
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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%

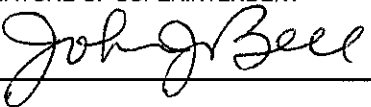
Did you raise property taxes in SY 2022-2023 (compared to 2021-2022)? Yes ☒
No ☐

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

Total Budgeted Expenditures	\$93049041
Ending Unassigned Fund Balance	\$20157575
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	21.66%

The Estimated Ending Unassigned Fund Balance is within the allowable limits. Yes ☐
No ☒

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT 	DATE 6/22/22
---	-----------------

DUE DATE: AUGUST 15, 2022

FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET


24 PS 6-687(a)(1)

(03/2006)

School District Name : Delaware Valley SD	County : Pike	AUN Number : 120522003
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/19/22
---	-----------------

DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5260	<div>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</div> <div>Function 2200, Object 100: \$1,034,878.00</div> <div>Function 2200, Object 200: \$1,089,540.00</div>	Due to PDE Chart of Account changes to tuition reimbursement (240 object code) needs to be expended under this function which inflates our benefit cost.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary reserve of only .11% of the total budget is needed to cover any unanticipated revenue short fall or unanticipated expenditures
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.	Committed for planned expenditures in the future for PSERS retirement expense increases, GASB 45 for post employment benefits, provisions for compensated absences & unassigned fund balance for potential budget expense overages and/or revenues under budget

<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	18,662,054
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,595,521
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$20,257,575</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	52,461,828
7000 Revenue from State Sources	37,040,593
8000 Revenue from Federal Sources	3,446,620
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$92,949,041</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$113,206,616</u>

LEA : 120522003 Delaware Valley SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	46,895,523
6112 Interim Real Estate Taxes	135,000
6113 Public Utility Realty Taxes	48,000
6114 Payments in Lieu of Current Taxes - State / Local	49,000
6150 Current Act 511 Taxes - Proportional Assessments	1,068,972
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,500,000
6500 Earnings on Investments	603,542
6700 Revenues from LEA Activities	31,700
6800 Revenues from Intermediary Sources / Pass-Through Funds	955,091
6910 Rentals	14,000
6940 Tuition from Patrons	96,000
6990 Refunds and Other Miscellaneous Revenue	65,000
REVENUE FROM LOCAL SOURCES	\$52,461,828
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	15,962,496
7112 Basic Education Funding-Social Security	1,941,612
7160 Tuition for Orphans Subsidy	500
7220 Vocational Education	195,000
7240 Driver Education - Student	1,200
7271 Special Education funds for School-Aged Pupils	3,250,210
7292 Pre-K Counts	455,000
7311 Pupil Transportation Subsidy	1,560,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	385
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	216,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	77,000
7340 State Property Tax Reduction Allocation	3,766,402
7505 Ready to Learn Block Grant	728,801
7509 Supplemental Equipment Grants	21,235
7820 State Share of Retirement Contributions	8,864,752
REVENUE FROM STATE SOURCES	\$37,040,593
REVENUE FROM FEDERAL SOURCES	
8110 Payments for Federally Impacted Areas	725,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	622,890
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	104,723

2022-2023 Final General Fund Budget		Estimated Revenues and Other Financing Sources: Detail
LEA : 120522003 Delaware Valley SD		
Printed 6/22/2022 3:50:19 PM		Page - 2 of 2
	<u>Amount</u>	
REVENUE FROM FEDERAL SOURCES		
8517 NCLB, Title IV - 21st Century Schools	47,306	
8521 Vocational Education - Operating Expenditures	47,818	
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,512,907	
8751 ARP ESSER Learning Loss	148,775	
8752 ARP ESSER Summer Programs	52,201	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	175,000	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000	
REVENUE FROM FEDERAL SOURCES	\$3,446,620	
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	92,949,041	

Act 1 Index (current): 4.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$46,895,523	
Amount of Tax Relief for Homestead Exclusions	<u>\$3,783,683</u>	
Total Approx. Tax Revenue:	\$50,679,206	
Approx. Tax Levy for Tax Rate Calculation:	\$53,864,335	
	Pike	Total

2021-22 Data		
a. Assessed Value	\$452,271,026	\$452,271,026
b. Real Estate Mills	113.8500	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$2,501,460,947	\$2,501,460,947
d. Assessed Value	\$457,136,000	\$457,136,000
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$51,491,056	\$51,491,056
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$51,491,056	\$51,491,056
(f Total * g)		
i. Base Mills Subject to Index	113.8500	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	93.64000%	93.64000%
k. Tax Levy Needed	\$53,864,335	\$53,864,335
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	117.8300	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$53,864,335	\$53,864,335
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$50,080,652
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$46,895,523
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$46,895,523	
Amount of Tax Relief for Homestead Exclusions	<u>\$3,783,683</u>	
Total Approx. Tax Revenue:	\$50,679,206	
Approx. Tax Levy for Tax Rate Calculation:	\$53,864,335	
	Pike	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	119.0871	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$54,439,001	\$54,439,001
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	\$4,065.00	
Number of Homestead/Farmstead Properties	7917	7917
Median Assessed Value of Homestead Properties		\$27,520

Act 1 Index (current): 4.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$46,895,523
Amount of Tax Relief for Homestead Exclusions	<u>\$3,783,683</u>
Total Approx. Tax Revenue:	\$50,679,206
Approx. Tax Levy for Tax Rate Calculation:	\$53,864,335
	Pike
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$3,766,402	Lowering RE Tax Rate	\$0	\$3,766,402
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$17,281			\$17,281
Amount of Tax Relief from State/Local Sources				\$3,783,683

2022-2023 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 120522003 Delaware Valley SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 6/22/2022 3:50:24 PM				Page - 1 of 1			
CODE							
6111 Current Real Estate Taxes							
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Pike	457,136,000	117.8300	53,864,335			93.64000%	
Totals:	457,136,000		53,864,335	- 3,783,683	= 50,080,652	X 93.64000%	= 46,895,523
				Rate	Estimated Revenue		
6120	Current Per Capita Taxes, Section 679			\$0.00	0		
6140	Current Act 511 Taxes– Flat Rate Assessments			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00	0	0
6142	Current Act 511 Occupation Taxes– Flat Rate			\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00	0	0
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0
6145	Current Act 511 Business Privilege Taxes– Flat Rate			\$0.00	\$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes– Flat Rate			\$0.00	\$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0
Total Current Act 511 Taxes– Flat Rate Assessments						0	0
6150	Current Act 511 Taxes– Proportional Assessments			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes			0.000%	0.000%	0	0
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	1,068,972	1,068,972
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						1,068,972	1,068,972
Total Act 511, Current Taxes							1,068,972
Act 511 Tax Limit -->				2,501,460,947	X	12	30,017,531
				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>									
	Pike	113.8500	117.8300	3.50%	Yes	4.6%				
	<u>Current Act 511 Taxes— Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.6%				

LEA : 120522003 Delaware Valley SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	41,809,492
1200 Special Programs - Elementary / Secondary	13,070,007
1300 Vocational Education	1,130,169
1400 Other Instructional Programs - Elementary / Secondary	1,392,117
1600 Adult Education Programs	142,449
1800 Pre-Kindergarten	323,500
Total Instruction	\$57,867,734
2000 Support Services	
2100 Support Services - Students	3,745,649
2200 Support Services - Instructional Staff	2,331,924
2300 Support Services - Administration	5,813,730
2400 Support Services - Pupil Health	975,835
2500 Support Services - Business	1,194,078
2600 Operation and Maintenance of Plant Services	8,407,606
2700 Student Transportation Services	3,700,020
2800 Support Services - Central	1,821,922
2900 Other Support Services	167,500
Total Support Services	\$28,158,264
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,889,794
3300 Community Services	7,230
Total Operation of Non-Instructional Services	\$2,897,024
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	1,120,108
Total Facilities Acquisition, Construction and Improvement Services	\$1,120,108
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,905,911
5900 Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	\$3,005,911
Total Estimated Expenditures and Other Financing Uses	\$93,049,041

LEA : 120522003 Delaware Valley SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	21,859,996
200 Personnel Services - Employee Benefits	16,486,858
300 Purchased Professional and Technical Services	166,600
400 Purchased Property Services	294,956
500 Other Purchased Services	1,662,444
600 Supplies	1,146,357
700 Property	171,535
800 Other Objects	20,746
Total Regular Programs - Elementary / Secondary	\$41,809,492
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,180,382
200 Personnel Services - Employee Benefits	4,569,884
300 Purchased Professional and Technical Services	982,868
400 Purchased Property Services	56,795
500 Other Purchased Services	1,153,755
600 Supplies	124,313
800 Other Objects	2,010
Total Special Programs - Elementary / Secondary	\$13,070,007
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	454,110
200 Personnel Services - Employee Benefits	338,304
300 Purchased Professional and Technical Services	1,000
400 Purchased Property Services	9,100
500 Other Purchased Services	124,398
600 Supplies	164,439
700 Property	35,718
800 Other Objects	3,100
Total Vocational Education	\$1,130,169
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	472,881
200 Personnel Services - Employee Benefits	227,208
300 Purchased Professional and Technical Services	631,750
400 Purchased Property Services	1,950
500 Other Purchased Services	16,000
600 Supplies	42,178
800 Other Objects	150
Total Other Instructional Programs - Elementary / Secondary	\$1,392,117
1600 <u>Adult Education Programs</u>	
100 Personnel Services - Salaries	89,922
200 Personnel Services - Employee Benefits	46,524
300 Purchased Professional and Technical Services	2,170
500 Other Purchased Services	2,683
600 Supplies	1,150

LEA : 120522003 Delaware Valley SD

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Description	Amount
Total Adult Education Programs	\$142,449
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	209,256
200 Personnel Services - Employee Benefits	97,745
500 Other Purchased Services	1,000
600 Supplies	14,796
800 Other Objects	703
Total Pre-Kindergarten	\$323,500
Total Instruction	\$57,867,734
2000 <u>Support Services</u>	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,019,777
200 Personnel Services - Employee Benefits	1,479,060
300 Purchased Professional and Technical Services	179,030
500 Other Purchased Services	47,490
600 Supplies	14,857
800 Other Objects	5,435
Total Support Services - Students	\$3,745,649
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,034,878
200 Personnel Services - Employee Benefits	1,089,540
300 Purchased Professional and Technical Services	770
400 Purchased Property Services	20,553
500 Other Purchased Services	23,200
600 Supplies	151,941
700 Property	9,058
800 Other Objects	1,984
Total Support Services - Instructional Staff	\$2,331,924
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	3,062,837
200 Personnel Services - Employee Benefits	2,164,855
300 Purchased Professional and Technical Services	293,250
400 Purchased Property Services	66,866
500 Other Purchased Services	104,987
600 Supplies	90,656
800 Other Objects	30,279
Total Support Services - Administration	\$5,813,730
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	531,100
200 Personnel Services - Employee Benefits	399,727
300 Purchased Professional and Technical Services	7,490
400 Purchased Property Services	4,798
500 Other Purchased Services	252
600 Supplies	30,966

LEA : 120522003 Delaware Valley SD

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<u>Description</u>		<u>Amount</u>
700	Property	1,066
800	Other Objects	436
Total Support Services - Pupil Health		\$975,835
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	602,875
200	Personnel Services - Employee Benefits	512,204
300	Purchased Professional and Technical Services	31,500
400	Purchased Property Services	27,849
500	Other Purchased Services	8,300
600	Supplies	10,500
800	Other Objects	850
Total Support Services - Business		\$1,194,078
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	3,241,116
200	Personnel Services - Employee Benefits	2,436,382
300	Purchased Professional and Technical Services	81,500
400	Purchased Property Services	439,600
500	Other Purchased Services	468,258
600	Supplies	1,739,400
800	Other Objects	1,350
Total Operation and Maintenance of Plant Services		\$8,407,606
2700 <u>Student Transportation Services</u>		
100	Personnel Services - Salaries	579,998
200	Personnel Services - Employee Benefits	425,794
300	Purchased Professional and Technical Services	900
400	Purchased Property Services	110,932
500	Other Purchased Services	2,446,846
600	Supplies	135,500
800	Other Objects	50
Total Student Transportation Services		\$3,700,020
2800 <u>Support Services - Central</u>		
100	Personnel Services - Salaries	748,933
200	Personnel Services - Employee Benefits	655,416
400	Purchased Property Services	328,987
500	Other Purchased Services	87,736
800	Other Objects	850
Total Support Services - Central		\$1,821,922
2900 <u>Other Support Services</u>		
500	Other Purchased Services	35,000
800	Other Objects	132,500
Total Other Support Services		\$167,500
Total Support Services		\$28,158,264
3000 Operation of Non-Instructional Services		
3200 <u>Student Activities</u>		

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	1,502,740
200 Personnel Services - Employee Benefits	688,538
300 Purchased Professional and Technical Services	64,647
400 Purchased Property Services	48,800
500 Other Purchased Services	344,988
600 Supplies	186,201
700 Property	8,400
800 Other Objects	45,480
Total Student Activities	\$2,889,794
3300 <u>Community Services</u>	
600 Supplies	7,230
Total Community Services	\$7,230
Total Operation of Non-Instructional Services	\$2,897,024
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	1,120,108
Total Facilities Acquisition, Construction and Improvement Services	\$1,120,108
Total Facilities Acquisition, Construction and Improvement Services	\$1,120,108
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	663,911
900 Other Uses of Funds	2,242,000
Total Debt Service / Other Expenditures and Financing Uses	\$2,905,911
5900 <u>Budgetary Reserve</u>	
800 Other Objects	100,000
Total Budgetary Reserve	\$100,000
Total Other Expenditures and Financing Uses	\$3,005,911
TOTAL EXPENDITURES	\$93,049,041

LEA : 120522003 Delaware Valley SD

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Cash and Short-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund	29,500,000	29,500,000
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	3,900,000	3,850,000
Other Capital Projects Fund	3,000,000	3,015,000
Debt Service Fund	1,340,000	1,170,000
Food Service / Cafeteria Operations Fund	650,000	550,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	275,000	265,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund	175,000	165,000
Permanent Fund		
Total Cash and Short-Term Investments	\$38,840,000	\$38,515,000

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		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

LEA : 120522003 Delaware Valley SD

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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		
TOTAL CASH AND INVESTMENTS	\$38,840,000	\$38,515,000

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable	30,262,000	28,020,000
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	2,719,585	2,719,585
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	26,865,144	26,865,144
0599 Other Noncurrent Liabilities	132,819,409	132,819,409
Total General Fund	\$192,666,138	\$190,424,138
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)	97,857	97,857
0599 Other Noncurrent Liabilities	1,651,762	1,651,762
Total Athletic / School-Sponsored Extra Curricular Activities Fund	\$1,749,619	\$1,749,619
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		

2022-2023 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
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<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		\$194,415,757	\$192,173,757

Short-Term Payables	06/30/2022 Estimate	06/30/2023 Projection
General Fund	13,500,000	12,250,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	400,000	400,000
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 Short-Term Payables	\$13,900,000	\$12,650,000
TOTAL INDEBTEDNESS	\$208,315,757	\$204,823,757

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	20,157,575
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$20,157,575
5900 Budgetary Reserve	100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$20,257,575