

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/21/2022



President of the Board - Original Signature Required

Date

6/21/22


Secretary of the Board - Original Signature Required

Date

6/21/22


Chief School Administrator - Original Signature Required

Date

6/21/22

Craig Rogers

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Upper Darby SD	COUNTY : Delaware	AUN : 125239452
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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 ☐

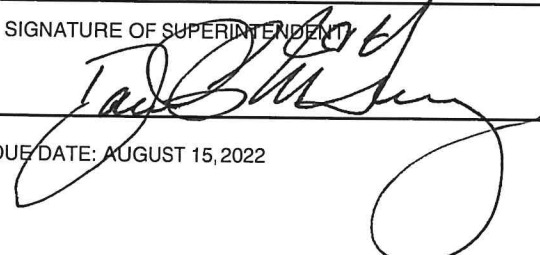
If yes, see information below, taken from the 2022-2023 General Fund Budget.

Total Budgeted Expenditures	\$244358822
Ending Unassigned Fund Balance	\$14615333
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.98%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes ☒
No ☐

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

SIGNATURE OF SUPERINTENDENT 	DATE 6/23/22
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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 : Upper Darby SD	County : Delaware	AUN Number : 125239452
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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 5/10/22
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1980	Act 511 Taxes: 6153 Rate has changed from previous year. 6153 Prior Year Rate: 1.000% 6153 Current Year Rate: 0.750%	Upper Darby Township changed their transfer tax, which resulted in the District only being able to collect .75%.
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%	The District is made up of three municipalities (Clifton Heights Borough, Millbourne Borough and Upper Darby Township). Clifton and Millbourne's transfer tax is .50%.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Provision for unanticipated expenditures and historical unspent funds associated with unfilled positions/delay in filling positions.
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.	Estimated Unassigned Funds for the year ending 06-30-2023
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Estimated Assigned Funds as of 06-30-2023 for OPEB, PSERS, reserves for encumbrance, capital needs and future IT needs.

<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	1,024,456	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	4,464,615	
0840 Assigned Fund Balance	12,550,000	
0850 Unassigned Fund Balance	12,615,333	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$29,629,948</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	113,963,474	
7000 Revenue from State Sources	99,062,512	
8000 Revenue from Federal Sources	25,968,221	
9000 Other Financing Sources	900,000	
Total Estimated Revenues And Other Financing Sources		<u>\$239,894,207</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$269,524,155</u>

LEA : 125239452 Upper Darby SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	103,244,111
6112 Interim Real Estate Taxes	100,000
6113 Public Utility Realty Taxes	100,000
6150 Current Act 511 Taxes - Proportional Assessments	2,500,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	5,250,000
6500 Earnings on Investments	51,600
6800 Revenues from Intermediary Sources / Pass-Through Funds	2,249,513
6920 Contributions and Donations from Private Sources	1,000
6980 Revenue from Community Services Activities	194,000
6990 Refunds and Other Miscellaneous Revenue	273,250
REVENUE FROM LOCAL SOURCES	\$113,963,474
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	50,204,725
7112 Basic Education Funding-Social Security	4,590,947
7160 Tuition for Orphans Subsidy	425,000
7271 Special Education funds for School-Aged Pupils	9,107,352
7311 Pupil Transportation Subsidy	2,750,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	550,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	300,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	274,000
7340 State Property Tax Reduction Allocation	6,481,808
7505 Ready to Learn Block Grant	2,073,956
7820 State Share of Retirement Contributions	22,304,724
REVENUE FROM STATE SOURCES	\$99,062,512
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	6,259,040
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	520,690
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	276,848
8517 NCLB, Title IV - 21st Century Schools	498,438
8732 ARRA - Qualified School Construction Bonds (QSCB)	249,609
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	3,110,442
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	12,320,897
8751 ARP ESSER Learning Loss	864,330
8752 ARP ESSER Summer Programs	386,132

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	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8753 ARP ESSER Afterschool Programs	193,066
8754 ARP ESSER Homeless Children and Youth Funds	81,747
8755 ARP ESSER Emergency Relief for Other Educational Entities	96,982
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	1,000,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	110,000
REVENUE FROM FEDERAL SOURCES	\$25,968,221
OTHER FINANCING SOURCES	
9350 Enterprise Fund Transfers	900,000
OTHER FINANCING SOURCES	\$900,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	239,894,207

Act 1 Index (current): 5.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$103,244,111	
Amount of Tax Relief for Homestead Exclusions	<u>\$6,482,601</u>	
Total Approx. Tax Revenue:	\$109,726,712	
Approx. Tax Levy for Tax Rate Calculation:	\$116,815,702	
	Delaware	Total
<hr/>		
2021-22 Data		
a. Assessed Value	\$4,666,613,729	\$4,666,613,729
b. Real Estate Mills	24.6274	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$3,797,468,229	\$3,797,468,229
d. Assessed Value	\$4,696,354,076	\$4,696,354,076
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2021-22 Calculations		
f. 2021-22 Tax Levy	\$114,926,563	\$114,926,563
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2021-22 Tax Levy	\$114,926,563	\$114,926,563
(f Total * g)		
i. Base Mills Subject to Index	24.6274	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	93.57492%	93.57492%
k. Tax Levy Needed	\$116,815,702	\$116,815,702
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	24.8737	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$116,815,702	\$116,815,702
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$110,333,101
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$103,244,111
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$103,244,111	
Amount of Tax Relief for Homestead Exclusions	<u>\$6,482,601</u>	
Total Approx. Tax Revenue:	\$109,726,712	
Approx. Tax Levy for Tax Rate Calculation:	\$116,815,702	
	Delaware	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	25.8587	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$121,441,611	\$121,441,611
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	\$17,420.00	
Number of Homestead/Farmstead Properties	14961	14961
Median Assessed Value of Homestead Properties		\$125,930

Act 1 Index (current): 5.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$103,244,111
Amount of Tax Relief for Homestead Exclusions	<u>\$6,482,601</u>
Total Approx. Tax Revenue:	\$109,726,712
Approx. Tax Levy for Tax Rate Calculation:	\$116,815,702
	Delaware
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$6,481,808	Lowering RE Tax Rate	\$0	\$6,481,808
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$793			\$793
Amount of Tax Relief from State/Local Sources				\$6,482,601

CODE									
6111 <u>Current Real Estate Taxes</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>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>						
Delaware	4,696,354,076	24.8737	116,815,702				93.57492%		
Totals:	4,696,354,076		116,815,702	-	6,482,601	=	110,333,101	X	93.57492% = 103,244,111
				<u>Rate</u>				<u>Estimated Revenue</u>	
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00					0
6140	<u>Current Act 511 Taxes– Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>		<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00		0		0
6142	Current Act 511 Occupation Taxes– Flat Rate			\$0.00	\$0.00		0		0
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00		0		0
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00		0		0
6145	Current Act 511 Business Privilege Taxes– Flat Rate			\$0.00	\$0.00		0		0
6146	Current Act 511 Mechanical Device Taxes– Flat Rate			\$0.00	\$0.00		0		0
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00		0		0
Total Current Act 511 Taxes – Flat Rate Assessments							0		0
6150	<u>Current Act 511 Taxes– Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>		<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6151	Current Act 511 Earned Income Taxes			0.000%	0.000%		0		0
6152	Current Act 511 Occupation Taxes			0.000	0.000		0		0
6153	Current Act 511 Real Estate Transfer Taxes			0.750%	0.500%		2,500,000		2,500,000
6154	Current Act 511 Amusement Taxes			0.000%	0.000%		0		0
6155	Current Act 511 Business Privilege Taxes			0.000	0.000		0		0
6156	Current Act 511 Mechanical Device Taxes– Percentage			0.000%	0.000%		0		0
6157	Current Act 511 Mercantile Taxes			0.000	0.000		0		0
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0		0		0
Total Current Act 511 Taxes – Proportional Assessments							2,500,000		2,500,000
Total Act 511, Current Taxes									2,500,000
Act 511 Tax Limit -->					3,797,468,229	X	12		45,569,619
					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>									
	Delaware	24.6274	24.8737	1.01%	Yes	5.0%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	0.750%	-25.00%	Yes	5.0%	0.000%	0.500%	New	No

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	103,659,213
1200 Special Programs - Elementary / Secondary	47,483,692
1300 Vocational Education	2,059,088
1400 Other Instructional Programs - Elementary / Secondary	3,852,994
1500 Nonpublic School Programs	336,270
1600 Adult Education Programs	859,317
Total Instruction	\$158,250,574
2000 Support Services	
2100 Support Services - Students	9,859,464
2200 Support Services - Instructional Staff	8,425,535
2300 Support Services - Administration	12,092,740
2400 Support Services - Pupil Health	2,067,714
2500 Support Services - Business	2,043,893
2600 Operation and Maintenance of Plant Services	17,594,420
2700 Student Transportation Services	8,885,338
2800 Support Services - Central	3,112,058
2900 Other Support Services	85,010
Total Support Services	\$64,166,172
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,291,977
3300 Community Services	1,354,869
Total Operation of Non-Instructional Services	\$3,646,846
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	5,871,020
Total Facilities Acquisition, Construction and Improvement Services	\$5,871,020
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	7,564,971
5200 Interfund Transfers - Out	500,000
5900 Budgetary Reserve	4,359,239
Total Other Expenditures and Financing Uses	\$12,424,210
Total Estimated Expenditures and Other Financing Uses	\$244,358,822

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	51,593,558
200 Personnel Services - Employee Benefits	31,155,551
300 Purchased Professional and Technical Services	3,668,154
400 Purchased Property Services	274,869
500 Other Purchased Services	8,645,403
600 Supplies	8,275,787
700 Property	45,641
800 Other Objects	250
Total Regular Programs - Elementary / Secondary	\$103,659,213
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	12,523,294
200 Personnel Services - Employee Benefits	8,627,168
300 Purchased Professional and Technical Services	11,359,807
400 Purchased Property Services	2,125
500 Other Purchased Services	13,409,486
600 Supplies	174,712
800 Other Objects	1,387,100
Total Special Programs - Elementary / Secondary	\$47,483,692
1300 <u>Vocational Education</u>	
500 Other Purchased Services	2,059,088
Total Vocational Education	\$2,059,088
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,034,568
200 Personnel Services - Employee Benefits	589,626
300 Purchased Professional and Technical Services	90,000
400 Purchased Property Services	1,800
500 Other Purchased Services	1,125,000
600 Supplies	12,000
Total Other Instructional Programs - Elementary / Secondary	\$3,852,994
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	217,000
600 Supplies	119,270
Total Nonpublic School Programs	\$336,270
1600 <u>Adult Education Programs</u>	
300 Purchased Professional and Technical Services	24,510
500 Other Purchased Services	834,807
Total Adult Education Programs	\$859,317
Total Instruction	\$158,250,574
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	5,014,018

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	3,194,634
300 Purchased Professional and Technical Services	1,493,184
400 Purchased Property Services	5,128
500 Other Purchased Services	95,100
600 Supplies	54,900
800 Other Objects	2,500
Total Support Services - Students	\$9,859,464
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	4,100,171
200 Personnel Services - Employee Benefits	3,020,257
300 Purchased Professional and Technical Services	1,114,407
500 Other Purchased Services	20,000
600 Supplies	163,860
800 Other Objects	6,840
Total Support Services - Instructional Staff	\$8,425,535
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	6,232,145
200 Personnel Services - Employee Benefits	3,936,710
300 Purchased Professional and Technical Services	628,000
400 Purchased Property Services	64,009
500 Other Purchased Services	973,858
600 Supplies	56,550
800 Other Objects	201,468
Total Support Services - Administration	\$12,092,740
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	1,083,945
200 Personnel Services - Employee Benefits	644,281
300 Purchased Professional and Technical Services	319,200
500 Other Purchased Services	200
600 Supplies	20,088
Total Support Services - Pupil Health	\$2,067,714
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	1,124,906
200 Personnel Services - Employee Benefits	752,194
300 Purchased Professional and Technical Services	113,650
400 Purchased Property Services	11,500
500 Other Purchased Services	25,000
600 Supplies	14,843
800 Other Objects	1,800
Total Support Services - Business	\$2,043,893
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	6,280,051
200 Personnel Services - Employee Benefits	3,821,912
300 Purchased Professional and Technical Services	77,005
400 Purchased Property Services	4,379,350

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	574,922
600 Supplies	2,243,980
700 Property	207,700
800 Other Objects	9,500
Total Operation and Maintenance of Plant Services	\$17,594,420
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	4,633,722
200 Personnel Services - Employee Benefits	2,161,111
300 Purchased Professional and Technical Services	10,940
400 Purchased Property Services	153,250
500 Other Purchased Services	540,550
600 Supplies	785,215
700 Property	600,000
800 Other Objects	550
Total Student Transportation Services	\$8,885,338
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	1,486,561
200 Personnel Services - Employee Benefits	956,348
300 Purchased Professional and Technical Services	132,390
400 Purchased Property Services	13,700
500 Other Purchased Services	18,685
600 Supplies	490,281
700 Property	8,000
800 Other Objects	6,093
Total Support Services - Central	\$3,112,058
2900 <u>Other Support Services</u>	
500 Other Purchased Services	85,010
Total Other Support Services	\$85,010
Total Support Services	\$64,166,172
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	1,243,799
200 Personnel Services - Employee Benefits	588,578
300 Purchased Professional and Technical Services	42,500
400 Purchased Property Services	37,500
500 Other Purchased Services	134,500
600 Supplies	171,200
700 Property	60,000
800 Other Objects	13,900
Total Student Activities	\$2,291,977
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	869,884
200 Personnel Services - Employee Benefits	196,102
300 Purchased Professional and Technical Services	148,275

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	4,647
500 Other Purchased Services	55,700
600 Supplies	80,261
Total Community Services	\$1,354,869
Total Operation of Non-Instructional Services	\$3,646,846
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	5,871,020
Total Facilities Acquisition, Construction and Improvement Services	\$5,871,020
Total Facilities Acquisition, Construction and Improvement Services	\$5,871,020
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	3,021,741
900 Other Uses of Funds	4,543,230
Total Debt Service / Other Expenditures and Financing Uses	\$7,564,971
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	500,000
Total Interfund Transfers - Out	\$500,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	4,359,239
Total Budgetary Reserve	\$4,359,239
Total Other Expenditures and Financing Uses	\$12,424,210
TOTAL EXPENDITURES	\$244,358,822

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<u>Cash and Short-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	42,047,108	35,123,592
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	20,118,137	20,618,137
Other Capital Projects Fund	44,946,136	22,946,136
Debt Service Fund		
Food Service / Cafeteria Operations Fund	4,215,123	3,315,123
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	550,000	525,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	215,854	195,500
Other Agency Fund	305,500	275,500
Permanent Fund		
Total Cash and Short-Term Investments	\$112,397,858	\$82,998,988

<u>Long-Term Investments</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		

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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	\$112,397,858	\$82,998,988

LEA : 125239452 Upper Darby SD

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable	128,347,256	125,050,583
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	1,311,934	376,380
0540 Accumulated Compensated Absences	2,890,111	2,962,364
0550 Authority Lease Obligations	1,450,943	1,073,526
0560 Other Post-Employment Benefits (OPEB)	10,756,561	11,568,192
0599 Other Noncurrent Liabilities	332,181,300	365,399,430
Total General Fund	\$476,938,105	\$506,430,475
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

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<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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		

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<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	\$476,938,105	\$506,430,475	

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<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	35,759,198	36,543,796
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	900,000	900,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	215,854	195,500
Other Agency Fund	305,500	275,500
Permanent Fund		
Total Short-Term Payables	\$37,180,552	\$37,914,796
TOTAL INDEBTEDNESS	\$514,118,657	\$544,345,271

Account Description	Amounts
0810 Nonspendable Fund Balance	1,024,456
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	10,550,000
0850 Unassigned Fund Balance	14,615,333
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$25,165,333
5900 Budgetary Reserve	4,359,239
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$30,549,028