

FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval**Date of Adoption of the General Fund Budget:**

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Craig A Butler

(610)522-4300

Extn :5393

Contact Person

Telephone

Extension

cbutler@sedelco.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Southeast Delco SD	COUNTY : Delaware	AUN : 125238402
---	----------------------	--------------------

No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2021-2022 (compared to 2020-2021)?

Yes ☒

No ☐

If yes, see information below, taken from the 2021-2022 General Fund Budget.

Total Budgeted Expenditures	\$94602636
Ending Unassigned Fund Balance	\$1164463
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.23%

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
-----------------------------	------

DUE DATE: AUGUST 15, 2021

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


24 PS 6-687(a)(1)

(03/2006)

School District Name : Southeast Delco SD	County : Delaware	AUN Number : 125238402
---	-----------------------------	----------------------------------

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 5/24/21
---	------------------------

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

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
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.	Southeast Delco School District will use fund balance for unanticipated expenditures during the 2021-2022 fiscal year.

<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	1,035,060	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$1,035,060</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	45,643,357	
7000 Revenue from State Sources	37,109,812	
8000 Revenue from Federal Sources	11,978,870	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$94,732,039</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$95,767,099</u>

LEA : 125238402 Southeast Delco SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	40,192,257
6112 Interim Real Estate Taxes	5,000
6113 Public Utility Realty Taxes	40,000
6150 Current Act 511 Taxes - Proportional Assessments	450,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	3,000,000
6500 Earnings on Investments	700,000
6700 Revenues from LEA Activities	10,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	902,217
6910 Rentals	65,000
6940 Tuition from Patrons	3,000
6990 Refunds and Other Miscellaneous Revenue	275,883
REVENUE FROM LOCAL SOURCES	\$45,643,357
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	18,354,123
7160 Tuition for Orphans Subsidy	341,201
7170 School Improvement Grants	3,210,540
7311 Pupil Transportation Subsidy	1,460,107
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,561,362
7330 Health Services (Medical, Dental, Nurse, Act 25)	78,000
7340 State Property Tax Reduction Allocation	2,168,806
7360 Safe Schools	60,000
7505 Ready to Learn Block Grant	888,165
7810 State Share of Social Security and Medicare Taxes	1,287,508
7820 State Share of Retirement Contributions	7,700,000
REVENUE FROM STATE SOURCES	\$37,109,812
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,712,588
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	240,026
8517 NCLB, Title IV - 21st Century Schools	457,573
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	120,000
8732 ARRA - Qualified School Construction Bonds (QSCB)	1,140,125
8733 ARRA - Qualified Zone Academy Bonds (QZAB)	436,137
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	7,172,421

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	700,000
Reimbursements (Access)	
REVENUE FROM FEDERAL SOURCES	\$11,978,870
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	94,732,039

Act 1 Index (current): 4.6% | Act 1 Index (prior): 3.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$40,192,257	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,168,806</u>	
Total Approx. Tax Revenue:	\$42,361,063	
Approx. Tax Levy for Tax Rate Calculation:	\$45,856,042	
	Delaware	Total
<hr/>		
2020-21 Data		
a. Assessed Value	\$957,422,401	\$957,422,401
b. Real Estate Mills	46.0977	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$1,231,361,073	\$1,231,361,073
d. Assessed Value	\$1,523,578,017	\$1,523,578,017
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2020-21 Calculations		
f. 2020-21 Tax Levy	\$44,134,971	\$44,134,971
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2020-21 Tax Levy	\$44,134,971	\$44,134,971
(f Total * g)		
i. Base Mills Subject to Index	28.9679	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment	Yes	
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	92.00000%	92.00000%
k. Tax Levy Needed	\$45,856,042	\$45,856,042
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	30.0976	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$45,856,042	\$45,856,042
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$43,687,236
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$40,192,257
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.6% | Act 1 Index (prior): 3.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$40,192,257	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,168,806</u>	
Total Approx. Tax Revenue:	\$42,361,063	
Approx. Tax Levy for Tax Rate Calculation:	\$45,856,042	
	Delaware	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	30.0976	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$45,856,042	\$45,856,042
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	\$12,617.00	
Number of Homestead/Farmstead Properties	5711	5711
Median Assessed Value of Homestead Properties		\$104,570

Act 1 Index (current): 4.6% | Act 1 Index (prior): 3.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$40,192,257
Amount of Tax Relief for Homestead Exclusions	<u>\$2,168,806</u>
Total Approx. Tax Revenue:	\$42,361,063
Approx. Tax Levy for Tax Rate Calculation:	\$45,856,042
	Delaware
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,168,806	Lowering RE Tax Rate	\$0	\$2,168,806
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$2,168,806

2021-2022 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 125238402 Southeast Delco SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511			
Printed 5/24/2021 4:27:50 PM				Page - 1 of 1			
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>
Delaware	1,523,578,017	30.0976	45,856,042			92.00000%	
Totals:	1,523,578,017		45,856,042	- 2,168,806	= 43,687,236	X 92.00000%	= 40,192,257
				<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			0.500%	0.000%	450,000	450,000
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						450,000	450,000
Total Act 511, Current Taxes							450,000
Act 511 Tax Limit -->				1,231,361,073	X	12	14,776,333
				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
		2020-21 (Rebalanced)	2021-22				2020-21 (Rebalanced)	2021-22		
6111	<u>Current Real Estate Taxes</u>									
	Delaware	28.9679	30.0976	3.90%	Yes	3.9%				
	<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 : 125238402 Southeast Delco SD

Printed 5/24/2021 4:27:52 PM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	36,085,213
1200 Special Programs - Elementary / Secondary	20,044,629
1300 Vocational Education	986,951
1400 Other Instructional Programs - Elementary / Secondary	2,599,243
1600 Adult Education Programs	349,333
Total Instruction	\$60,065,369
2000 Support Services	
2100 Support Services - Students	2,881,516
2200 Support Services - Instructional Staff	2,058,652
2300 Support Services - Administration	5,003,374
2400 Support Services - Pupil Health	853,773
2500 Support Services - Business	1,353,300
2600 Operation and Maintenance of Plant Services	9,092,979
2700 Student Transportation Services	5,206,118
2800 Support Services - Central	530,854
2900 Other Support Services	29,558
Total Support Services	\$27,010,124
3000 Operation of Non-Instructional Services	
3200 Student Activities	938,838
3300 Community Services	185,000
Total Operation of Non-Instructional Services	\$1,123,838
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	6,403,305
Total Other Expenditures and Financing Uses	\$6,403,305
Total Estimated Expenditures and Other Financing Uses	\$94,602,636

LEA : 125238402 Southeast Delco SD

Printed 5/24/2021 4:27:53 PM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	16,443,852
200 Personnel Services - Employee Benefits	10,880,333
300 Purchased Professional and Technical Services	3,263,891
500 Other Purchased Services	4,622,200
600 Supplies	790,937
700 Property	84,000
Total Regular Programs - Elementary / Secondary	\$36,085,213
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,636,199
200 Personnel Services - Employee Benefits	3,549,895
300 Purchased Professional and Technical Services	4,528,427
400 Purchased Property Services	314,720
500 Other Purchased Services	5,929,538
600 Supplies	60,000
700 Property	25,000
800 Other Objects	850
Total Special Programs - Elementary / Secondary	\$20,044,629
1300 <u>Vocational Education</u>	
500 Other Purchased Services	986,951
Total Vocational Education	\$986,951
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	779,143
200 Personnel Services - Employee Benefits	464,938
300 Purchased Professional and Technical Services	769,625
400 Purchased Property Services	340,537
500 Other Purchased Services	202,000
600 Supplies	42,000
800 Other Objects	1,000
Total Other Instructional Programs - Elementary / Secondary	\$2,599,243
1600 <u>Adult Education Programs</u>	
500 Other Purchased Services	349,333
Total Adult Education Programs	\$349,333
Total Instruction	\$60,065,369
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,589,208
200 Personnel Services - Employee Benefits	1,133,958
300 Purchased Professional and Technical Services	141,000
500 Other Purchased Services	1,950
600 Supplies	14,300
800 Other Objects	1,100

LEA : 125238402 Southeast Delco SD

Printed 5/24/2021 4:27:53 PM

<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$2,881,516
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	916,104
200 Personnel Services - Employee Benefits	593,098
300 Purchased Professional and Technical Services	65,000
400 Purchased Property Services	113,500
500 Other Purchased Services	15,100
600 Supplies	229,350
700 Property	122,500
800 Other Objects	4,000
Total Support Services - Instructional Staff	\$2,058,652
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,786,384
200 Personnel Services - Employee Benefits	1,782,440
300 Purchased Professional and Technical Services	191,000
500 Other Purchased Services	101,150
600 Supplies	93,500
800 Other Objects	48,900
Total Support Services - Administration	\$5,003,374
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	475,978
200 Personnel Services - Employee Benefits	324,795
300 Purchased Professional and Technical Services	35,000
600 Supplies	15,000
700 Property	3,000
Total Support Services - Pupil Health	\$853,773
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	676,897
200 Personnel Services - Employee Benefits	289,553
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	201,500
500 Other Purchased Services	57,350
600 Supplies	71,000
800 Other Objects	52,000
Total Support Services - Business	\$1,353,300
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,353,437
200 Personnel Services - Employee Benefits	1,104,240
300 Purchased Professional and Technical Services	160,000
400 Purchased Property Services	5,369,740
500 Other Purchased Services	541,500
600 Supplies	432,562
700 Property	126,000
800 Other Objects	5,500
Total Operation and Maintenance of Plant Services	\$9,092,979

LEA : 125238402 Southeast Delco SD

Printed 5/24/2021 4:27:53 PM

<u>Description</u>	<u>Amount</u>
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	2,533,742
200 Personnel Services - Employee Benefits	1,182,376
300 Purchased Professional and Technical Services	25,000
400 Purchased Property Services	713,000
500 Other Purchased Services	482,000
600 Supplies	270,000
Total Student Transportation Services	\$5,206,118
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	255,814
200 Personnel Services - Employee Benefits	168,640
300 Purchased Professional and Technical Services	45,000
500 Other Purchased Services	22,000
600 Supplies	37,400
700 Property	500
800 Other Objects	1,500
Total Support Services - Central	\$530,854
2900 <u>Other Support Services</u>	
500 Other Purchased Services	29,558
Total Other Support Services	\$29,558
Total Support Services	\$27,010,124
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	463,586
200 Personnel Services - Employee Benefits	210,752
300 Purchased Professional and Technical Services	168,000
400 Purchased Property Services	12,000
500 Other Purchased Services	35,000
600 Supplies	48,000
800 Other Objects	1,500
Total Student Activities	\$938,838
3300 <u>Community Services</u>	
500 Other Purchased Services	185,000
Total Community Services	\$185,000
Total Operation of Non-Instructional Services	\$1,123,838
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	3,650,940
900 Other Uses of Funds	2,752,365
Total Debt Service / Other Expenditures and Financing Uses	\$6,403,305
Total Other Expenditures and Financing Uses	\$6,403,305
TOTAL EXPENDITURES	\$94,602,636

LEA : 125238402 Southeast Delco SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund	500,000	1,000,000
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		
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	\$500,000	\$1,000,000

<u>Long-Term Investments</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 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		

LEA : 125238402 Southeast Delco SD

Printed 5/24/2021 4:27:54 PM

<u>Long-Term Investments</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$500,000	\$1,000,000

LEA : 125238402 Southeast Delco SD

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund		
0510 Bonds Payable	47,600,588	46,558,841
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	246,433	144,068
0540 Accumulated Compensated Absences	826,835	847,684
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	114,010,389	113,213,672
0599 Other Noncurrent Liabilities		
Total General Fund	\$162,684,245	\$160,764,265
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>06/30/2021 Estimate</u>	<u>06/30/2022 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	06/30/2021 Estimate	06/30/2022 Projection
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 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		

2021-2022 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
LEA : 125238402 Southeast Delco SD			
Printed 5/24/2021 4:27:55 PM		Page - 5 of 6	
<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 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	\$162,684,245	\$160,764,265	

<u>Short-Term Payables</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 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	\$162,684,245	\$160,764,265

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,164,463
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,164,463
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,164,463