LEA Name: Upper Darby SD | Class: 2 | AUN Number: 125239452 | County: Delaware

PDE-2028 - FINAL GENERAL FUND BUDGET
Fiscal Year 07/01/2014 - 06/30/2015

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 10/14/2014

Judith A. Gentile
President of the Board - Original Signature Required | Date 10/14/14

Secretary of the Board - Original Signature Required | Date 10/14/14

Chief School Administrator - Original Signature Required | Date 10/14/14

PATRICK GRANT
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Bureau of Budget and Fiscal Management
Division of Subsidy Data and Administration
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Harrisburg, PA 17126-0333

10/8/2014 4:19:59 PM

	ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year			
1	Estimated Beginning Fund Balance - Committed	2,500,000	
2	Estimated Beginning Fund Balance - Assigned	5,584,603	
3	Estimated Beginning Fund Balance - Unassigned	13,356,136	
4		0	
5		0	
6		0	
	Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**21,440,739**
Estimated Revenues And Other Financing Sources			
6000	Revenue from Local Sources	98,353,116	
7000	Revenue from State Sources	64,779,587	
8000	Revenue from Federal Sources	5,923,610	
9000	Other Financing Sources	1,900,000	
	Total Estimated Revenues And Other Financing Sources		**170,956,313**
	Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**192,397,052**

FUNCTION	DESCRIPTION	Amounts	
REVENUE FROM LOCAL SOURCES			
6111	Current Real Estate Taxes	88,261,232	
6112	Interim Real Estate Taxes	35,003	
6113	Public Utility Realty Tax	112,000	
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	0	
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0	
6120	Per Capita Taxes, Section 679	0	
6130	Taxpayer Relief Taxes - Proportional Assessments	0	
6140	Current Act 511 Taxes - Flat Rate Assessments	0	
6150	Current Act 511 Taxes - Proportional Assessments	1,422,000	
6160	Non-Real Estate Taxes - First Class Districts Only	0	
6400	Delinquencies on Taxes Levied / Assessed by LEA	4,925,000	
6500	Earnings on Investments	111,600	
6700	Revenues from District Activities	26,000	
6800	Revenue from Intermediary Sources / Pass-Through Funds	1,781,022	
6910	Rentals	27,500	
6920	Contributions/Donations/Grants From Private Sources	0	
6940	Tuition from Patrons	60,000	
6960	Services Provided Other Local Governmental Units / LEAs	0	
6970	Services Provided Other Funds	0	
6980	Revenue From Community Service Activities	1,425,559	
6990	Refunds and Other Miscellaneous Revenue	166,200	
	REVENUE FROM LOCAL SOURCES		**98,353,116**

FUNCTION	DESCRIPTION	Amounts	
REVENUE FROM STATE SOURCES			
7110	Basic Education Funding (Gross)	33,842,584	
7160	Tuition for Orphans and Children Placed in Private Homes	350,000	
7170	School Improvement Grants	0	
7180	Staff and Program Development	0	
7220	Vocational Education	0	
7240	Driver Education - Student	0	
7250	Migratory Children	0	
7260	Workforce Investment Act	0	
7271	Special Education Funding for School Aged Pupils	7,000,000	
7272	Early Intervention	0	
7280	Adult Literacy	0	
7292	Pre-K Counts	0	
7299	Other Program Subsidies Not Listed in 7200 Series	0	
7310	Transportation (Regular and Additional)	2,100,000	
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,631,503	
7330	Health Services (Medical, Dental, Nurse, Act 25)	272,000	
7340	State Property Tax Reduction Allocation	5,142,547	
7350	Sewage Treatment Operations / Environmental Subsidies	0	
7360	Safe Schools	0	
7400	Vocational Training of the Unemployed	0	
7501	PA Accountability Grants	0	
7509	Supplemental Equipment Grants	0	
7598	Revenue for the Support of Public Schools	0	
7599	Other State Revenue Not Listed in the 7500 Series	1,599,217	
7810	State Share of Social Security and Medicare Taxes	3,248,509	
7820	State Share of Retirement Contributions	9,593,227	
7900	Revenue for Technology	0	
	REVENUE FROM STATE SOURCES		64,779,587

FUNCTION	DESCRIPTION	Amounts	
REVENUE FROM FEDERAL SOURCES			
8110	Payments for Federally Impacted Areas - P.L. 81-874	0	
8190	Other Unrestricted Grants-in-Aid Direct from Federal Government	0	
8200	Unrestricted Grants-in-Aid from Federal Gov't Through Commonwealth	0	
8310	Payments for Federally Impacted Areas - P.L. 81-815	0	
8320	Energy Conservation Grants - TA and ECM	0	
8390	Other Restricted Grants-in-Aid Directly from Federal Government	0	
8511	Grants for IDEA and NCLB Programs not Specified in 8510 series	0	
8512	IDEA, Part B	0	
8513	IDEA, Section 619	0	
8514	NCLB, Title I - Improving the Acad. Achvmnt. of the Disadvantaged	4,047,396	
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	461,919	
8516	NCLB, Title III - Language Instr. for LEP and Immgrant Students	205,743	
8517	NCLB, Title IV - 21st Century Schools	0	
8518	NCLB, Title V – Promoting Informed Parental Choice And Innovative Programs	0	
8519	NCLB, Title VI - Flexibility and Accountability	0	
8521	Vocational Education - Operating Expenditures	0	
8540	Nutrition Education and Training	0	
8560	Federal Block Grants	0	
8580	Child Care and Development Block Grants	0	
8610	Homeless Assistance Act	0	
8620	Adult Basic Education	0	
8640	Headstart	0	
8660	Workforce Investment Act	0	
8690	Other Restricted Federal Grants-in-Aid Through the Commonwealth	0	
8731	ARRA - Build America Bonds	0	
8732	ARRA-Qualified School Construction Bonds (QSCB)	264,978	
8733	ARRA-Qualified Zone Academy Bonds (QZAB)	0	
8810	School-Based Access Medicaid Reimbursement Program (SBAP) (ACCESS)	943,574	
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	0	
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	0	
	REVENUE FROM FEDERAL SOURCES		**5,923,610**

FUNCTION	DESCRIPTION	Amounts	
OTHER FINANCING SOURCES			
9100	Sale of Bonds	0	
9200	Proceeds From Extended Term Financing	1,700,000	
9320	Special Revenue Fund Transfers	0	
9330	Capital Projects Fund Transfers	0	
9340	Debt Service Fund Transfers	0	
9350	Enterprise Fund Transfers	200,000	
9360	Internal Service Fund Transfers	0	
9370	Trust and Agency Fund Transfers	0	
9380	Activity Fund Transfers	0	
9390	Permanent Fund Transfers	0	
9400	Sale or Compensation for Loss of Fixed Assets	0	
9500	Capital Contributions	0	
9710	Transfers from Component Units	0	
9720	Transfers from Primary Governments	0	
9800	Intrafund Transfers In	0	
9900	Other Financing Sources Not Listed in the 9000 Series	0	
	OTHER FINANCING SOURCES		**1,900,000**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES			**170,956,313**

Act 1 Index (current): 2.9%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes:	**$88,261,232**
Amount of Tax Relief for Homestead Exclusions +	**$5,142,547**
Total Approx. Tax Revenue:	**$93,403,779**
Approx. Tax Levy for Tax Rate Calculation:	**$101,002,929**

		Delaware	Total
	2013-14 Data		
	a. Assessed Value	$2,911,993,768	$2,911,993,768
	b. Real Estate Mills	33.8150	
I.	**2014-15 Data**		
	c. 2012 STEB Market Value	$3,787,825,946	$3,787,825,946
	d. Assessed Value	$2,919,750,498	$2,919,750,498
	e. Assessed Value of New Constr/ Renov	$0	$0
	2013-14 Calculations		
	f. 2013-14 Tax Levy (a * b)	$98,469,069	$98,469,069
	2014-15 Calculations		
II.	g. Percent of Total Market Value	100.00000%	100.00000%
	h. Rebalanced 2013-14 Tax Levy (f Total * g)	$98,469,069	$98,469,069
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	33.8150	
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	92.07269%	92.07269%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$101,002,929	$101,002,929
III.	**l. 2014-15 Real Estate Tax Rate** (k / d * 1000)	**34.5930**	
	m. Tax Levy Generated by Mills (l / 1000 * d)	$101,002,929	$101,002,929
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		$95,860,382
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		$88,261,232

Act 1 Index (current): 2.9%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$88,261,232**
Amount of Tax Relief for Homestead Exclusions +	**$5,142,547**
Total Approx. Tax Revenue:	**$93,403,779**
Approx. Tax Levy for Tax Rate Calculation:	**$101,002,929**

		Delaware	Total
	Index Maximums		
	p. Maximum Mills Based On Index (i * (1 + Index))	34.7956	
	q. Mills In Excess of Index if (l > p), (l - p)	0.0000	0.0000
	r. Maximum Tax Levy Based On Index (p / 1000) * d)	$101,594,470	$101,594,470
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		
	Assessed Value Exclusion per Homestead	$9,461	
	Number of Homestead/Farmstead Properties	15,712	15,712
V.	Median Assessed Value of Homestead Properties		$86,040

Act 1 Index (current): 2.9%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$88,261,232**
Amount of Tax Relief for Homestead Exclusions +	**$5,142,547**
Total Approx. Tax Revenue:	**$93,403,779**
Approx. Tax Levy for Tax Rate Calculation:	**$101,002,929**
	Delaware

				Total
State Property Tax Reduction Allocation used for: Homestead Exclusions	$5,142,547	Lowering RE Tax Rate	$0	$5,142,547
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0			$0
Amount of Tax Relief from State/Local Sources				$5,142,547

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
Delaware	2,919,750,498	34.5930	101,002,929					92.07269%		
	0		0					0.00000%		
	0		0					0.00000%		
	0		0					0.00000%		
Totals:	2,919,750,498		101,002,929	-	5,142,547	=	95,860,382	92.07269%	=	88,261,232

Code		Rate	Estimated Revenue
6120	Per Capita Taxes, Section 679	0.00	0

Code	6140 Current Act 511 Taxes - Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Per Capita Taxes, Act 511	$0.00	$0.00	0	0
6142	Occupation Taxes - Flat Rate	$0.00	$0.00	0	0
6143	Local Services / Occupational Privilege Taxes	$0.00	$0.00	0	0
6144	Trailer Taxes	$0.00	$0.00	0	0
6145	Business Privilege Taxes - Flat Rate	$0.00	$0.00	0	0
6146	Mechanical Device Taxes - Flat Rate	$0.00	$0.00	0	0
6149	Other Flat Rate Assessments	$0.00	$0.00	0	0
	Total Current Act 511 Taxes - Flat Rate Assessments			0	0

Code	6150 Current Act 511 Taxes - Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Earned Income Taxes, Act 511	0.00%	0.00%	0	0
6152	Occupation Taxes - Proportional Rate	0	0	0	0
6153	Real Estate Transfer Taxes	1.00%	0.00%	1,422,000	1,422,000
6154	Amusement Taxes	0.00%	0.00%	0	0
6155	Business Privilege Taxes - Proportional Rate	0	0	0	0
6156	Mechanical Device Taxes - Percentage	0.00%	0.00%	0	0
6157	Mercantile Taxes	0	0	0	0
6159	Other Proportional Assessments	0	0	0	0
	Total Current Act 511 Taxes - Proportional Assessments			1,422,000	1,422,000
	Total Act 511, Current Taxes				**1,422,000**

	Market Value		Mills	(511 Limit)
Act 511 Tax Limit --->	3,787,825,946	X	12	45,453,911

Tax Function	Description	Tax Rate Charged in: 2013-2014 (Rebalanced)	Tax Rate Charged in: 2014-2015	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2013-2014 (Rebalanced)	Additional Tax Rate Charged in: 2014-2015	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Delaware County	33.8150	34.5930	2.30%	Yes	2.9%				
6120	Per Capita Taxes, Section 679									
	Act 1 EIT/PIT									
6131	Earned Income Taxes, Act 1									
6132	Personal Income Taxes, Act 1									
	Act 511 Flat Rate Taxes									
6141	Per Capita Taxes, Act 511									
6142	Occupation Taxes - Flat Rate									
6143	Local Services / Occupational Privilege Tax									
6144	Trailer Taxes									
6145	Business Privilege Taxes - Flat Rate									
6146	Mechanical Device Taxes - Flat Rate									
6149	Other Flat Rate Assessments									
	Act 511 Proportional Rate Taxes									
6151	Earned Income Taxes, Act 511									
6152	Occupation Taxes - Proportional Rate									
6153	Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	2.9%				
6154	Amusement Taxes									
6155	Business Privilege Taxes - Proportional Rate									
6156	Mechanical Device Taxes - Percentage									
6157	Mercantile Taxes									
6159	Other Proportional Assessments									

		ITEM	AMOUNTS			
1000		Instruction				
	1100	Regular Programs - Elementary/Secondary	77,202,828			
	1200	Special Programs - Elementary/Secondary	34,274,554			
	1300	Vocational Education	1,571,742			
	1400	Other Instructional Programs - Elementary/Secondary	1,679,669			
	1500	Nonpublic School Programs	0			
	1600	Adult Education Programs	28,183			
	1700	Higher Education Programs	903,191			
	1800	Pre-Kindergarten	0			
	Total 1000 Instruction		**115,660,167**			
2000		Support Services				
	2100	Support Services - Pupil Personnel	5,844,297			
	2200	Support Services - Instructional Staff	4,638,438			
	2300	Support Services - Administration	8,459,945			
	2400	Support Services - Pupil Health	1,610,241			
	2500	Support Services - Business	1,555,085			
	2600	Operation & Maintenance of Plant Services	12,905,939			
	2700	Student Transportation Services	8,934,126			
	2800	Support Services - Central	1,642,878			
	2900	Other Support Services	95,083			
	Total 2000 Support Services		**45,686,032**			
3000		Operation of Non-instructional Services				
	3100	Food Services	0			
	3200	Student Activities	1,872,416			
	3300	Community Services	2,921,496			
	3400	Scholarships and Awards	0			
	Total 3000 Operation of Non-instructional Services		**4,793,912**			
4000		Facilities Acquisition, Construction and Improvement Services				
	4000	Facilities Acquisition, Construction and Improvement Services	0			
	Total 4000 Facilities Acquisition, Construction and Improvement		**0**			
	Total Estimated Expenditures			**166,140,111**		
5000		Other Expenditures and Financing Uses				
	5100	Debt Service	7,216,208			
	5200	Interfund Transfers - Out	0			
	5300	Transfers Involving Component Units	0			
	5900	Budgetary Reserve	100,000			
	Total Other Financing Uses			**7,316,208**		
	Total Estimated Expenditures and Other Financing Uses				**173,456,319**	
	Appropriation of Prior Year Fund Balance				**0**	
	Total Appropriations					**173,456,319**
	Ending Committed, Assigned and Unassigned Fund Balance					**18,940,733**

Function-Object			Description	Amounts
1000			INSTRUCTION	
	1100		Regular Programs - Elementary/Secondary	
		100	Personnel Services-Salaries	43,386,734
		200	Personnel Services-Employee Benefits	25,031,297
		300	Purchased Professional & Technical Services	1,440,000
		400	Purchased Property Services	261,000
		500	Other Purchased Services	4,408,300
		600	Supplies	1,658,997
		700	Property	1,012,500
		800	Other Objects	4,000
			Total Regular Programs - Elementary/Secondary	77,202,828
	1200		Special Programs - Elementary/Secondary	
		100	Personnel Services-Salaries	10,337,799
		200	Personnel Services-Employee Benefits	7,059,701
		300	Purchased Professional & Technical Services	9,025,365
		400	Purchased Property Services	2,700
		500	Other Purchased Services	7,622,400
		600	Supplies	116,589
		700	Property	10,000
		800	Other Objects	100,000
			Total Special Programs - Elementary/Secondary	34,274,554
	1300		Vocational Education	
		100	Personnel Services-Salaries	0
		200	Personnel Services-Employee Benefits	0
		300	Purchased Professional & Technical Services	0
		400	Purchased Property Services	0
		500	Other Purchased Services	1,571,742
		600	Supplies	0
		700	Property	0
		800	Other Objects	0
			Total Vocational Education	1,571,742
	1400		Other Instructional Programs - Elementary/Secondary	
		100	Personnel Services-Salaries	526,936
		200	Personnel Services-Employee Benefits	257,733
		300	Purchased Professional & Technical Services	125,000
		400	Purchased Property Services	1,000
		500	Other Purchased Services	740,000
		600	Supplies	29,000
		700	Property	0
		800	Other Objects	0
			Total Other Instructional Programs - Elementary/Secondary	1,679,669

Function-Object		Description	Amounts	
1500		Nonpublic School Programs		
	100	Personnel Services-Salaries	0	
	200	Personnel Services-Employee Benefits	0	
	300	Purchased Professional & Technical Services	0	
	400	Purchased Property Services	0	
	500	Other Purchased Services	0	
	600	Supplies	0	
	700	Property	0	
	800	Other Objects	0	
		Total Nonpublic School Programs	0	
1600		Adult Education Programs		
	100	Personnel Services-Salaries	14,000	
	200	Personnel Services-Employee Benefits	4,183	
	300	Purchased Professional & Technical Services	10,000	
	400	Purchased Property Services	0	
	500	Other Purchased Services	0	
	600	Supplies	0	
	700	Property	0	
	800	Other Objects	0	
		Total Adult Education Programs	28,183	
1700		Higher Education Programs		
	500	Other Purchased Services	903,191	
	600	Supplies	0	
		Total Higher Education Programs	903,191	
1800		Pre-Kindergarten		
	100	Personnel Services-Salaries	0	
	200	Personnel Services-Employee Benefits	0	
	300	Purchased Professional & Technical Services	0	
	400	Purchased Property Services	0	
	500	Other Purchased Services	0	
	600	Supplies	0	
	700	Property	0	
	800	Other Objects	0	
		Total Pre-Kindergarten	0	
Total Instruction				**115,660,167**

Function-Object		Description	Amounts
2000		SUPPORT SERVICES	
2100		Support Services - Pupil Personnel	
	100	Personnel Services-Salaries	3,443,842
	200	Personnel Services-Employee Benefits	2,020,934
	300	Purchased Professional & Technical Services	226,250
	400	Purchased Property Services	82,500
	500	Other Purchased Services	6,600
	600	Supplies	62,971
	700	Property	0
	800	Other Objects	1,200
		Total Support Services - Pupil Personnel	5,844,297
2200		Support Services - Instructional Staff	
	100	Personnel Services-Salaries	2,641,093
	200	Personnel Services-Employee Benefits	1,814,810
	300	Purchased Professional & Technical Services	85,500
	400	Purchased Property Services	15,900
	500	Other Purchased Services	5,600
	600	Supplies	70,735
	700	Property	0
	800	Other Objects	4,800
		Total Support Services - Instructional Staff	4,638,438
2300		Support Services - Administration	
	100	Personnel Services-Salaries	4,347,184
	200	Personnel Services-Employee Benefits	2,671,411
	300	Purchased Professional & Technical Services	668,100
	400	Purchased Property Services	47,400
	500	Other Purchased Services	600,675
	600	Supplies	32,975
	700	Property	0
	800	Other Objects	92,200
		Total Support Services - Administration	8,459,945
2400		Support Services - Pupil Health	
	100	Personnel Services-Salaries	1,043,801
	200	Personnel Services-Employee Benefits	548,740
	300	Purchased Professional & Technical Services	6,500
	400	Purchased Property Services	0
	500	Other Purchased Services	200
	600	Supplies	11,000
	700	Property	0
	800	Other Objects	0
		Total Support Services - Pupil Health	1,610,241

Function-Object		Description	Amounts
2500		Support Services - Business	
	100	Personnel Services-Salaries	863,086
	200	Personnel Services-Employee Benefits	555,499
	300	Purchased Professional & Technical Services	27,000
	400	Purchased Property Services	61,000
	500	Other Purchased Services	27,500
	600	Supplies	19,000
	700	Property	0
	800	Other Objects	2,000
		Total Support Services - Business	1,555,085
2600		Operation & Maintenance of Plant Services	
	100	Personnel Services-Salaries	4,068,735
	200	Personnel Services-Employee Benefits	2,475,113
	300	Purchased Professional & Technical Services	28,250
	400	Purchased Property Services	5,025,548
	500	Other Purchased Services	118,500
	600	Supplies	1,111,293
	700	Property	71,000
	800	Other Objects	7,500
		Total Operation & Maintenance of Plant Services	12,905,939
2700		Student Transportation Services	
	100	Personnel Services-Salaries	4,991,577
	200	Personnel Services-Employee Benefits	1,756,449
	300	Purchased Professional & Technical Services	8,300
	400	Purchased Property Services	167,600
	500	Other Purchased Services	513,600
	600	Supplies	796,000
	700	Property	700,000
	800	Other Objects	600
		Total Student Transportation Services	8,934,126
2800		Support Services - Central	
	100	Personnel Services-Salaries	878,237
	200	Personnel Services-Employee Benefits	479,041
	300	Purchased Professional & Technical Services	112,000
	400	Purchased Property Services	142,900
	500	Other Purchased Services	8,800
	600	Supplies	16,800
	700	Property	0
	800	Other Objects	5,100
		Total Support Services - Central	1,642,878

Function-Object	Description	Amounts	
2900	Other Support Services		
100	Personnel Services-Salaries	0	
200	Personnel Services-Employee Benefits	0	
300	Purchased Professional & Technical Services	0	
400	Purchased Property Services	0	
500	Other Purchased Services	95,083	
600	Supplies	0	
700	Property	0	
800	Other Objects	0	
	Total Other Support Services	95,083	
	Total Support Services		**45,686,032**
3000	**OPERATION OF NON-INSTRUCTIONAL SERVICES**		
3100	Food Services		
100	Personnel Services-Salaries	0	
200	Personnel Services-Employee Benefits	0	
300	Purchased Professional & Technical Services	0	
400	Purchased Property Services	0	
500	Other Purchased Services	0	
600	Supplies	0	
700	Property	0	
800	Other Objects	0	
	Total Food Services	0	
3200	Student Activities		
100	Personnel Services-Salaries	1,132,483	
200	Personnel Services-Employee Benefits	388,265	
300	Purchased Professional & Technical Services	36,850	
400	Purchased Property Services	23,500	
500	Other Purchased Services	133,750	
600	Supplies	131,818	
700	Property	10,000	
800	Other Objects	15,750	
	Total Student Activities	1,872,416	

Function-Object	Description	Amounts	
3300	Community Services		
100	Personnel Services-Salaries	1,937,372	
200	Personnel Services-Employee Benefits	643,303	
300	Purchased Professional & Technical Services	106,500	
400	Purchased Property Services	37,850	
500	Other Purchased Services	79,700	
600	Supplies	114,971	
700	Property	600	
800	Other Objects	1,200	
	Total Community Services	2,921,496	
3400	Scholarships and Awards		
100	Personnel Services-Salaries	0	
200	Personnel Services-Employee Benefits	0	
300	Purchased Professional & Technical Services	0	
400	Purchased Property Services	0	
500	Other Purchased Services	0	
600	Supplies	0	
700	Property	0	
800	Other Objects	0	
	Total Scholarships and Awards	0	
	Total Operation of Non-Instructional Services		**4,793,912**
4000	**FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT**		
4000	Facilities Acquisition, Construction and Improvement Services		
100	Personnel Services-Salaries	0	
200	Personnel Services-Employee Benefits	0	
300	Purchased Professional & Technical Services	0	
400	Purchased Property Services	0	
500	Other Purchased Services	0	
600	Supplies	0	
700	Property	0	
	Total Facilities Acquisition, Construction and Improvement Services		**0**
5000	**OTHER EXPENDITURES AND FINANCING USES**		
5100	Debt Service		
800	Other Objects	1,721,064	
900	Other Uses of Funds	5,495,144	
	Total Debt Service	7,216,208	
5200	Interfund Transfers - Out		
900	Other Uses of Funds	0	
	Total Interfund Transfers - Out	0	

Function-Object	Description	Amounts		
5300	Transfers Involving Component Units			
900	Other Uses of Funds	0		
	Total Transfers Involving Component Units	0		
5900	Budgetary Reserve			
800	Other Objects	100,000		
	Total Budgetary Reserve	100,000		
	Total Other Expenditures and Financing Uses		**7,316,208**	
TOTAL EXPENDITURES				**173,456,319**

	06/30/2014 Estimate	06/30/2015 Projection
CASH AND SHORT-TERM INVESTMENTS		
General Fund	18,004,925	15,743,960
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	0	0
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - §690	130,000	130,000
Capital Reserve Fund - §1431	0	0
Capital Projects Fund – Other	0	0
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	1,500,000	1,400,000
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	650,000	650,000
Agency Fund	0	0
Total Cash and Short-Term Investments	**20,284,925**	**17,923,960**
LONG-TERM INVESTMENTS		
General Fund	0	0
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	0	0
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - §690	0	0
Capital Reserve Fund - §1431	0	0
Capital Projects Fund – Other	0	0
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	0	0
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	0	0
Total Long-Term Investments	**0**	**0**
TOTAL CASH AND INVESTMENTS	**20,284,925**	**17,923,960**

	06/30/2014 Estimate	06/30/2015 Projection
LONG-TERM INDEBTEDNESS		
Extended Term Financing Agreements Payable	0	0
Other Long-Term Liabilities	1,745,576	1,618,179
Bonds Payable	31,323,097	27,436,907
Lease-Purchase Obligations	1,938,018	2,100,916
Accumulated Compensated Absences	2,169,561	2,186,517
Authority Lease Obligations	1,734,358	1,628,438
TOTAL LONG-TERM INDEBTEDNESS	38,910,610	34,970,957
SHORT-TERM PAYABLES		
General Fund	13,889,590	14,603,773
Other Funds	900,000	900,000
TOTAL SHORT-TERM PAYABLES	14,789,590	15,503,773
TOTAL INDEBTEDNESS	**53,700,200**	**50,474,730**

Account	Description	Amounts	
0830	Estimated Ending Committed Fund Balance	2,500,000	
	Explanation: *ESTIMATED COMMITTED FUND BALANCE TO MAINTAIN PROGRAMMING IN 2015-2016*		
0840	Estimated Ending Assigned Fund Balance	5,003,726	
	Explanation: *ESTIMATED ASSIGNED FUND BALANCE FOR ENCUMBRANCE RESERVE, UNCOMPENSATED ABSENCES, FUTURE INCRESE IN ER-PSER COSTS*		
0850	Estimated Ending Unassigned Fund Balance	11,437,007	
	Explanation: *ESTIMATED UNASSIGNED FUND BALANCE*		
	Total Ending Fund Balance - Committed, Assigned, and Unassigned		**18,940,733**
5900	**Budgetary Reserve**		**100,000**
	Explanation: *PROVISION FOR UNATICIPATED EXPENDITURES*		
	Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		**19,040,733**
	Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation		**0**

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2014-2015 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT NAME	COUNTY NAME	AUN
Upper Darby SD	Delaware	125239452

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 or equal to the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than or equal to)
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 2014-2015 (compared to 2013-2014)? Yes ☑ No ☐

If yes, see information below, taken from the 2014-2015 General Fund Budget.

Total Budgeted Expenditures	$173,456,319.00
Ending Unassigned Fund Balance	$11,437,007.00
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.6%

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
	14 OCT 14

DUE DATE: AUGUST 15, 2014

RETURN TO: PENNSYLVANIA DEPARTMENT OF EDUCATION
BUREAU OF BUDGET AND FISCAL MANAGEMENT
DIVISION OF SUBSIDY DATA AND ADMINISTRATION
333 MARKET STREET
HARRISBURG, PA 17126-0333