

PROPOSED

FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

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 Rogers

(610)789-7200

Extn :

Contact Person

Telephone

Extension

cjrogers@upperdarybsd.org

Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2020-2021 GENERAL FUND BUDGET

PROPOSED

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 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 2020-2021 (compared to 2019-2020)?

Yes No

If yes, see information below, taken from the 2020-2021 General Fund Budget.

Total Budgeted Expenditures	\$215418952
Ending Unassigned Fund Balance	\$13934837
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.5%

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
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DUE DATE: AUGUST 15, 2020

CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2020-2021 PROPOSED BUDGET

24 PS 6-687(a)(1)

PROPOSED

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

PROPOSED

<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.	
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 (less than 1/3% of total 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.	Estimated Unassigned Funds for the year ending 06-30-2021
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 06-30-2020 for OPEB, PSERS, reserves for encumbrances, capital needs, and IT needs in conjunction with District's Five Year Plan.

PROPOSED

ITEM

AMOUNTS

Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

0810 Nonspendable Fund Balance	349,472
0820 Restricted Fund Balance	
0830 Committed Fund Balance	5,375,793
0840 Assigned Fund Balance	7,764,686
0850 Unassigned Fund Balance	12,920,152

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year **\$26,060,631**

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources	112,574,923
7000 Revenue from State Sources	85,553,388
8000 Revenue from Federal Sources	8,564,847
9000 Other Financing Sources	3,350,000

Total Estimated Revenues And Other Financing Sources **\$210,043,158**

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation **\$236,103,789**

PROPOSED

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	99,902,565
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	5,820,000
6500 Earnings on Investments	301,600
6700 Revenues from LEA Activities	40,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,949,513
6910 Rentals	79,000
6920 Contributions and Donations from Private Sources	1,000
6940 Tuition from Patrons	75,000
6980 Revenue from Community Services Activities	1,458,000
6990 Refunds and Other Miscellaneous Revenue	248,245

REVENUE FROM LOCAL SOURCES \$112,574,923

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	39,944,050
7160 Tuition for Orphans Subsidy	500,000
7271 Special Education funds for School-Aged Pupils	8,549,274
7311 Pupil Transportation Subsidy	2,200,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	450,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,283,573
7330 Health Services (Medical, Dental, Nurse, Act 25)	274,000
7340 State Property Tax Reduction Allocation	5,142,682
7505 Ready to Learn Block Grant	2,073,956
7810 State Share of Social Security and Medicare Taxes	4,485,426
7820 State Share of Retirement Contributions	20,650,427

REVENUE FROM STATE SOURCES \$85,553,388

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	5,444,141
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	951,937
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	210,221
8732 ARRA - Qualified School Construction Bonds (QSCB)	248,548
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	1,600,000

PROPOSED

Amount

REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	110,000
REVENUE FROM FEDERAL SOURCES	\$8,564,847
OTHER FINANCING SOURCES	
9200 Proceeds from Extended-Term Financing	2,250,000
9350 Enterprise Fund Transfers	1,100,000
OTHER FINANCING SOURCES	\$3,350,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	210,043,158

PROPOSED

Act 1 Index (current): 3.8%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$99,902,565
Amount of Tax Relief for Homestead Exclusions	<u>\$5,142,682</u>
Total Approx. Tax Revenue:	\$105,045,247
Approx. Tax Levy for Tax Rate Calculation:	\$111,864,562

Delaware

Total

2019-20 Data

a. Assessed Value	\$2,913,797,941	\$2,913,797,941
b. Real Estate Mills	37.8452	

I. 2020-21 Data

c. 2018 STEB Market Value	\$3,764,048,765	\$3,764,048,765
d. Assessed Value	\$2,880,939,147	\$2,880,939,147
e. Assessed Value of New Constr/ Renov	\$0	\$0

2019-20 Calculations

f. 2019-20 Tax Levy	\$110,273,266	\$110,273,266
(a * b)		

2020-21 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$110,273,266	\$110,273,266
(f Total * g)		
i. Base Mills Subject to Index	37.8452	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	93.61020%	93.61020%
k. Tax Levy Needed	\$111,864,562	\$111,864,562
(Approx. Tax Levy * g)		

I. 2020-21 Real Estate Tax Rate 38.8292

(k / d * 1000)

III. m. Tax Levy Generated by Mills	\$111,864,562	\$111,864,562
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$106,721,880
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$99,902,565
(n * Est. Pct. Collection)		

PROPOSED

Act 1 Index (current): 3.8%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$99,902,565
Amount of Tax Relief for Homestead Exclusions	<u>\$5,142,682</u>
Total Approx. Tax Revenue:	\$105,045,247
Approx. Tax Levy for Tax Rate Calculation:	\$111,864,562

Delaware

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	39.2833	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$113,172,797	\$113,172,797
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	\$9,137.83	
Number of Homestead/Farmstead Properties	14494	14494
Median Assessed Value of Homestead Properties		\$87,320

PROPOSED

Act 1 Index (current): 3.8%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$99,902,565

Amount of Tax Relief for Homestead Exclusions

\$5,142,682

Total Approx. Tax Revenue:

\$105,045,247

Approx. Tax Levy for Tax Rate Calculation:

\$111,864,562

Delaware

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$5,142,682	Lowering RE Tax Rate	\$0	\$5,142,682
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$5,142,682

PROPOSED

CODE

6111 Current Real Estate Taxes

<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	2,880,939,147	38.8292	111,864,562			93.61020%	
Totals:	2,880,939,147		111,864,562	5,142,682	106,721,880	93.61020%	99,902,565

<u>Code</u>	<u>Description</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</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	1.000%	0.000%	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 -->			3,764,048,765	12	45,168,585
			Market Value	Mills	(511 Limit)

PROPOSED

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
		2019-20 (Rebalanced)	2020-21				2019-20 (Rebalanced)	2020-21		
6111	<u>Current Real Estate Taxes</u>									
	Delaware	37.8452	38.8292	2.61%	Yes	3.8%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	3.8%				

PROPOSED

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	91,617,524
1200 Special Programs - Elementary / Secondary	47,424,056
1300 Vocational Education	1,335,690
1400 Other Instructional Programs - Elementary / Secondary	2,142,568
1500 Nonpublic School Programs	290,000
1600 Adult Education Programs	845,271
Total Instruction	\$143,655,109
2000 Support Services	
2100 Support Services - Students	8,207,392
2200 Support Services - Instructional Staff	8,919,464
2300 Support Services - Administration	10,151,507
2400 Support Services - Pupil Health	1,852,404
2500 Support Services - Business	1,728,940
2600 Operation and Maintenance of Plant Services	14,793,999
2700 Student Transportation Services	9,809,947
2800 Support Services - Central	2,729,387
2900 Other Support Services	90,010
Total Support Services	\$58,283,050
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,134,088
3300 Community Services	2,798,986
Total Operation of Non-Instructional Services	\$4,933,074
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	171,020
Total Facilities Acquisition, Construction and Improvement Services	\$171,020
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	7,741,699
5900 Budgetary Reserve	635,000
Total Other Expenditures and Financing Uses	\$8,376,699
Total Estimated Expenditures and Other Financing Uses	\$215,418,952

PROPOSED

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	49,404,571
200 Personnel Services - Employee Benefits	32,260,966
300 Purchased Professional and Technical Services	1,096,000
400 Purchased Property Services	269,869
500 Other Purchased Services	6,702,903
600 Supplies	1,862,965
700 Property	20,000
800 Other Objects	250
Total Regular Programs - Elementary / Secondary	\$91,617,524
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	12,030,558
200 Personnel Services - Employee Benefits	8,974,637
300 Purchased Professional and Technical Services	11,494,450
400 Purchased Property Services	2,125
500 Other Purchased Services	13,719,486
600 Supplies	132,000
800 Other Objects	1,070,800
Total Special Programs - Elementary / Secondary	\$47,424,056
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,335,690
Total Vocational Education	\$1,335,690
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	601,527
200 Personnel Services - Employee Benefits	320,241
300 Purchased Professional and Technical Services	90,000
400 Purchased Property Services	1,800
500 Other Purchased Services	1,125,000
600 Supplies	4,000
Total Other Instructional Programs - Elementary / Secondary	\$2,142,568
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	290,000
Total Nonpublic School Programs	\$290,000
1600 <u>Adult Education Programs</u>	
300 Purchased Professional and Technical Services	20,000
500 Other Purchased Services	825,271
Total Adult Education Programs	\$845,271
Total Instruction	\$143,655,109
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	4,671,518
200 Personnel Services - Employee Benefits	3,149,984

PROPOSED

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	289,880
400 Purchased Property Services	5,128
500 Other Purchased Services	14,100
600 Supplies	74,282
800 Other Objects	2,500
Total Support Services - Students	\$8,207,392
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	3,781,934
200 Personnel Services - Employee Benefits	2,912,200
300 Purchased Professional and Technical Services	589,190
400 Purchased Property Services	11,000
500 Other Purchased Services	15,000
600 Supplies	1,603,300
800 Other Objects	6,840
Total Support Services - Instructional Staff	\$8,919,464
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	4,986,305
200 Personnel Services - Employee Benefits	3,441,784
300 Purchased Professional and Technical Services	619,000
400 Purchased Property Services	36,272
500 Other Purchased Services	835,770
600 Supplies	55,400
800 Other Objects	176,976
Total Support Services - Administration	\$10,151,507
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	1,106,145
200 Personnel Services - Employee Benefits	678,459
300 Purchased Professional and Technical Services	47,000
500 Other Purchased Services	200
600 Supplies	20,600
Total Support Services - Pupil Health	\$1,852,404
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	920,372
200 Personnel Services - Employee Benefits	718,275
300 Purchased Professional and Technical Services	38,150
400 Purchased Property Services	11,500
500 Other Purchased Services	24,000
600 Supplies	14,843
800 Other Objects	1,800
Total Support Services - Business	\$1,728,940
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	5,037,582
200 Personnel Services - Employee Benefits	3,347,903
300 Purchased Professional and Technical Services	74,005
400 Purchased Property Services	4,071,076

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2020-2021 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	121,822
600 Supplies	2,012,111
700 Property	120,000
800 Other Objects	9,500
Total Operation and Maintenance of Plant Services	\$14,793,999
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	5,297,824
200 Personnel Services - Employee Benefits	2,520,118
300 Purchased Professional and Technical Services	10,940
400 Purchased Property Services	153,250
500 Other Purchased Services	542,550
600 Supplies	684,715
700 Property	600,000
800 Other Objects	550
Total Student Transportation Services	\$9,809,947
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	1,145,595
200 Personnel Services - Employee Benefits	807,513
300 Purchased Professional and Technical Services	174,170
400 Purchased Property Services	13,700
500 Other Purchased Services	13,685
600 Supplies	560,631
700 Property	8,000
800 Other Objects	6,093
Total Support Services - Central	\$2,729,387
2900 <u>Other Support Services</u>	
500 Other Purchased Services	90,010
Total Other Support Services	\$90,010
Total Support Services	\$58,283,050
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	1,192,632
200 Personnel Services - Employee Benefits	539,106
300 Purchased Professional and Technical Services	31,000
400 Purchased Property Services	37,500
500 Other Purchased Services	164,500
600 Supplies	128,950
700 Property	27,000
800 Other Objects	13,400
Total Student Activities	\$2,134,088
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	1,769,184
200 Personnel Services - Employee Benefits	590,273
300 Purchased Professional and Technical Services	200,525

PROPOSED

Description	Amount
400 Purchased Property Services	46,854
500 Other Purchased Services	65,450
600 Supplies	126,700
Total Community Services	\$2,798,986
Total Operation of Non-Instructional Services	\$4,933,074
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	171,020
Total Facilities Acquisition, Construction and Improvement Services	\$171,020
Total Facilities Acquisition, Construction and Improvement Services	\$171,020
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,371,707
900 Other Uses of Funds	6,369,992
Total Debt Service / Other Expenditures and Financing Uses	\$7,741,699
5900 <u>Budgetary Reserve</u>	
800 Other Objects	635,000
Total Budgetary Reserve	\$635,000
Total Other Expenditures and Financing Uses	\$8,376,699
TOTAL EXPENDITURES	\$215,418,952

PROPOSED

Cash and Short-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

General Fund	37,706,575	32,330,782
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	4,673,175	4,173,175
Other Capital Projects Fund	1,703,647	23,942,188
Debt Service Fund		
Food Service / Cafeteria Operations Fund	3,191,514	3,000,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	617,816	617,816
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	258,926	258,926
Other Agency Fund	262,714	262,714
Permanent Fund		
Total Cash and Short-Term Investments	\$48,414,367	\$64,585,601

Long-Term Investments

06/30/2020 Estimate

06/30/2021 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		

PROPOSED

Long-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$48,414,367	\$64,585,601
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PROPOSED

2020-2021 Final General Fund Budget

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Long-Term Indebtedness06/30/2020 Estimate06/30/2021 Projection**General Fund**

0510 Bonds Payable	20,068,940	47,239,061
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	1,621,872	1,925,014
0540 Accumulated Compensated Absences	3,079,104	3,156,082
0550 Authority Lease Obligations	1,885,940	1,750,274
0560 Other Post-Employment Benefits (OPEB)	26,244,770	26,749,296
0599 Other Noncurrent Liabilities	373,618,960	410,980,856

Total General Fund**\$426,519,586****\$491,800,583****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		

PROPOSED

06/30/2021 Projection06/30/2020 Estimate**2020-2021 Final General Fund Budget**

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Long-Term Indebtedness

- 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

PROPOSED

06/30/2020 Estimate06/30/2021 Projection**2020-2021 Final General Fund Budget**

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Long-Term Indebtedness

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

PROPOSED

06/30/2020 Estimate06/30/2021 Projection**2020-2021 Final General Fund Budget**

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Long-Term Indebtedness**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

PROPOSED

06/30/2020 Estimate

06/30/2021 Projection

Long-Term Indebtedness

- 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	\$426,519,586	\$491,800,583

PROPOSED

2020-2021 Final General Fund Budget

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06/30/2020 Estimate06/30/2021 Projection**Short-Term Payables**

General Fund	33,653,411	34,664,035
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	500,000	500,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	258,926	258,926
Other Agency Fund	262,714	262,714
Permanent Fund		
Total Short-Term Payables	\$34,675,051	\$35,685,675
TOTAL INDEBTEDNESS	\$461,194,637	\$527,486,258

PROPOSED

Account Description	Amounts
0810 Nonspendable Fund Balance	349,472
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	6,750,000
0850 Unassigned Fund Balance	13,934,837
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$20,684,837
5900 Budgetary Reserve	635,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$21,669,309