

# PROPOSED

## 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 Rogers

(610)789-7200

Extn :3231

\_\_\_\_\_  
Contact Person

\_\_\_\_\_  
Telephone

\_\_\_\_\_  
Extension

cjrogers@upperdarbysd.org

\_\_\_\_\_  
Email Address

# CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2021-2022 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 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	\$218943428
Ending Unassigned Fund Balance	\$11500000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.25%

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, 2021

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

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Upper Darby SD	<b>County :</b> Delaware	<b>AUN Number :</b> 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.**

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b>	<b>DATE</b>
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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 (roughly 0.5% 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 06-30-2022
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 06-30-2022 for OPEB, PSERS, reserves for encumbrance, 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	379,548
0820 Restricted Fund Balance	
0830 Committed Fund Balance	6,817,492
0840 Assigned Fund Balance	8,150,000
0850 Unassigned Fund Balance	11,700,000

**Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year** **\$26,667,492**

**Estimated Revenues And Other Financing Sources**

6000 Revenue from Local Sources	113,765,790
7000 Revenue from State Sources	86,639,280
8000 Revenue from Federal Sources	8,570,866
9000 Other Financing Sources	3,150,000

**Total Estimated Revenues And Other Financing Sources** **\$212,125,936**

**Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation** **\$238,793,428**

# PROPOSED

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	102,841,319
6112 Interim Real Estate Taxes	25,000
6113 Public Utility Realty Taxes	100,000
6150 Current Act 511 Taxes - Proportional Assessments	2,250,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	4,740,799
6500 Earnings on Investments	36,600
6700 Revenues from LEA Activities	40,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,949,513
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	248,559

**REVENUE FROM LOCAL SOURCES \$113,765,790**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	40,035,982
7160 Tuition for Orphans Subsidy	425,000
7271 Special Education funds for School-Aged Pupils	8,594,353
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	775,585
7330 Health Services (Medical, Dental, Nurse, Act 25)	274,000
7340 State Property Tax Reduction Allocation	5,142,376
7505 Ready to Learn Block Grant	2,073,956
7810 State Share of Social Security and Medicare Taxes	4,480,945
7820 State Share of Retirement Contributions	21,537,083

**REVENUE FROM STATE SOURCES \$86,639,280**

**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	956,693
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	210,423
8732 ARRA - Qualified School Construction Bonds (QSCB)	249,609
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	1,600,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	110,000

**REVENUE FROM FEDERAL SOURCES \$8,570,866**

# PROPOSED

Amount

**OTHER FINANCING SOURCES**

9200 Proceeds from Extended-Term Financing 2,250,000

9350 Enterprise Fund Transfers 900,000

**OTHER FINANCING SOURCES \$3,150,000**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 212,125,936**

PROPOSED

Act 1 Index (current): 4.4% | Act 1 Index (prior): 3.8%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: **\$102,841,319**  
 Amount of Tax Relief for Homestead Exclusions **\$5,142,682**  
 Total Approx. Tax Revenue: **\$107,984,001**  
 Approx. Tax Levy for Tax Rate Calculation: **\$114,981,268**

Delaware

Total

2020-21 Data		
a. Assessed Value	\$2,884,795,807	\$2,884,795,807
b. Real Estate Mills	38.8292	
<b>I. 2021-22 Data</b>		
c. 2019 STEB Market Value	\$3,798,154,799	\$3,798,154,799
d. Assessed Value	\$4,677,667,131	\$4,677,667,131
e. Assessed Value of New Constr/ Renov	\$2,225,492	\$2,225,492
<b>2020-21 Calculations</b>		
f. 2020-21 Tax Levy	\$112,014,313	\$112,014,313
(a * b)		
<b>2021-22 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$112,014,313	\$112,014,313
(f Total * g)		
i. Base Mills Subject to Index	23.9580	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment	Yes	
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	93.62950%	93.62950%
k. Tax Levy Needed	\$114,981,268	\$114,981,268
(Approx. Tax Levy * g)		
<b>I. 2021-22 Real Estate Tax Rate</b>	<b>24.5809</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$114,981,268	\$114,981,268
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$109,838,586
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$102,841,319
(n * Est. Pct. Collection)		

# PROPOSED

Act 1 Index (current): 4.4% | Act 1 Index (prior): 3.8%

**Calculation Method:**

Rate

Approx. Tax Revenue from RE Taxes: **\$102,841,319**

Amount of Tax Relief for Homestead Exclusions **\$5,142,682**

Total Approx. Tax Revenue: **\$107,984,001**

Approx. Tax Levy for Tax Rate Calculation: **\$114,981,268**

Delaware

Total

**Index Maximums**

p. Maximum Mills Based On Index (i * (1 + Index))	24.8684	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$116,326,097	\$116,326,097
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	\$14,228.00	
Number of Homestead/Farmstead Properties	14704	14704
Median Assessed Value of Homestead Properties		\$125,925

# PROPOSED

Act 1 Index (current): 4.4% | Act 1 Index (prior): 3.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$102,841,319
Amount of Tax Relief for Homestead Exclusions	<u>\$5,142,682</u>
Total Approx. Tax Revenue:	\$107,984,001
Approx. Tax Levy for Tax Rate Calculation:	\$114,981,268
	Delaware <span style="float: right;">Total</span>

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$5,142,376	Lowering RE Tax Rate	\$0		\$5,142,376
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$306				\$306
<b>Amount of Tax Relief from State/Local Sources</b>					<b>\$5,142,682</b>

# 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	4,677,667,131	24.5809	114,981,268			93.62950%	
<b>Totals:</b>	<b>4,677,667,131</b>		<b>114,981,268</b>	- 5,142,682	= 109,838,586	X 93.62950%	= 102,841,319

<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
<b>Total Current Act 511 Taxes-- Flat Rate Assessments</b>				<b>0</b>	<b>0</b>
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%	2,250,000	2,250,000
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
<b>Total Current Act 511 Taxes-- Proportional Assessments</b>				<b>2,250,000</b>	<b>2,250,000</b>
<b>Total Act 511, Current Taxes</b>					<b>2,250,000</b>
<b>Act 511 Tax Limit --&gt;</b>			<b>3,798,154,799</b>	<b>12</b>	<b>45,577,858</b>
			<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

# 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
		2020-21 (Rebalanced)	2021-22				2020-21 (Rebalanced)	2021-22		
6111	<u>Current Real Estate Taxes</u> Delaware	23.9580	24.5809	2.60%	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	4.4%				

# PROPOSED

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	93,317,236
1200 Special Programs - Elementary / Secondary	49,123,188
1300 Vocational Education	1,545,690
1400 Other Instructional Programs - Elementary / Secondary	2,244,526
1600 Adult Education Programs	848,972
<b>Total Instruction</b>	<b>\$147,079,612</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	8,392,768
2200 Support Services - Instructional Staff	8,369,037
2300 Support Services - Administration	10,265,965
2400 Support Services - Pupil Health	1,871,649
2500 Support Services - Business	1,756,288
2600 Operation and Maintenance of Plant Services	15,385,066
2700 Student Transportation Services	9,087,067
2800 Support Services - Central	3,029,977
2900 Other Support Services	85,010
<b>Total Support Services</b>	<b>\$58,242,827</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	2,191,916
3300 Community Services	2,633,149
<b>Total Operation of Non-Instructional Services</b>	<b>\$4,825,065</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	171,020
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$171,020</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	7,074,904
5200 Interfund Transfers - Out	500,000
5900 Budgetary Reserve	1,050,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$8,624,904</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$218,943,428</b>

# PROPOSED

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	50,146,077
200 Personnel Services - Employee Benefits	31,798,672
300 Purchased Professional and Technical Services	1,096,000
400 Purchased Property Services	269,869
500 Other Purchased Services	8,642,903
600 Supplies	1,317,824
700 Property	45,641
800 Other Objects	250
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$93,317,236</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	12,097,012
200 Personnel Services - Employee Benefits	8,630,260
300 Purchased Professional and Technical Services	12,031,505
400 Purchased Property Services	2,125
500 Other Purchased Services	14,844,486
600 Supplies	130,700
800 Other Objects	1,387,100
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$49,123,188</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	1,545,690
<b>Total Vocational Education</b>	<b>\$1,545,690</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	664,969
200 Personnel Services - Employee Benefits	358,757
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
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$2,244,526</b>
<b>1600 <u>Adult Education Programs</u></b>	
500 Other Purchased Services	848,972
<b>Total Adult Education Programs</b>	<b>\$848,972</b>
<b>Total Instruction</b>	<b>\$147,079,612</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	4,892,265
200 Personnel Services - Employee Benefits	3,185,283
300 Purchased Professional and Technical Services	238,592
400 Purchased Property Services	5,128
500 Other Purchased Services	15,100
600 Supplies	53,900
800 Other Objects	2,500

# PROPOSED

<u>Description</u>	<u>Amount</u>
<b>Total Support Services - Students</b>	<b>\$8,392,768</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	4,124,608
200 Personnel Services - Employee Benefits	2,598,229
300 Purchased Professional and Technical Services	25,000
500 Other Purchased Services	15,000
600 Supplies	1,599,360
800 Other Objects	6,840
<b>Total Support Services - Instructional Staff</b>	<b>\$8,369,037</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	5,138,230
200 Personnel Services - Employee Benefits	3,379,141
300 Purchased Professional and Technical Services	623,500
400 Purchased Property Services	35,009
500 Other Purchased Services	834,833
600 Supplies	53,100
800 Other Objects	202,152
<b>Total Support Services - Administration</b>	<b>\$10,265,965</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	1,131,790
200 Personnel Services - Employee Benefits	672,571
300 Purchased Professional and Technical Services	47,000
500 Other Purchased Services	200
600 Supplies	20,088
<b>Total Support Services - Pupil Health</b>	<b>\$1,871,649</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	976,475
200 Personnel Services - Employee Benefits	689,520
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
<b>Total Support Services - Business</b>	<b>\$1,756,288</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	5,475,828
200 Personnel Services - Employee Benefits	3,484,585
300 Purchased Professional and Technical Services	77,005
400 Purchased Property Services	4,033,715
500 Other Purchased Services	121,822
600 Supplies	2,054,911
700 Property	127,700
800 Other Objects	9,500
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$15,385,066</b>

# PROPOSED

<u>Description</u>	<u>Amount</u>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	4,717,551
200 Personnel Services - Employee Benefits	2,277,011
300 Purchased Professional and Technical Services	10,940
400 Purchased Property Services	153,250
500 Other Purchased Services	542,550
600 Supplies	785,215
700 Property	600,000
800 Other Objects	550
<b>Total Student Transportation Services</b>	<b>\$9,087,067</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	1,435,617
200 Personnel Services - Employee Benefits	879,031
300 Purchased Professional and Technical Services	180,420
400 Purchased Property Services	13,700
500 Other Purchased Services	14,185
600 Supplies	492,931
700 Property	8,000
800 Other Objects	6,093
<b>Total Support Services - Central</b>	<b>\$3,029,977</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	85,010
<b>Total Other Support Services</b>	<b>\$85,010</b>
<b>Total Support Services</b>	<b>\$58,242,827</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	1,205,399
200 Personnel Services - Employee Benefits	552,967
300 Purchased Professional and Technical Services	48,000
400 Purchased Property Services	37,500
500 Other Purchased Services	134,500
600 Supplies	170,150
700 Property	30,000
800 Other Objects	13,400
<b>Total Student Activities</b>	<b>\$2,191,916</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	1,776,604
200 Personnel Services - Employee Benefits	534,029
300 Purchased Professional and Technical Services	150,075
400 Purchased Property Services	40,091
500 Other Purchased Services	65,450
600 Supplies	66,900
<b>Total Community Services</b>	<b>\$2,633,149</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$4,825,065</b>

# PROPOSED

Description	Amount
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
400 Purchased Property Services	171,020
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$171,020</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$171,020</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	2,451,707
900 Other Uses of Funds	4,623,197
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$7,074,904</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	500,000
<b>Total Interfund Transfers - Out</b>	<b>\$500,000</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	1,050,000
<b>Total Budgetary Reserve</b>	<b>\$1,050,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$8,624,904</b>
<b>TOTAL EXPENDITURES</b>	<b>\$218,943,428</b>

# PROPOSED

**Cash and Short-Term Investments**

**06/30/2021 Estimate**

**06/30/2022 Projection**

General Fund	44,715,693	37,898,202
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	4,677,637	4,177,637
Other Capital Projects Fund	20,380,343	45,380,343
Debt Service Fund		
Food Service / Cafeteria Operations Fund	5,894,090	4,994,090
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	524,000	460,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	240,680	200,680
Other Agency Fund	300,924	260,700
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$76,733,367</b>	<b>\$93,371,652</b>

**Long-Term Investments**

**06/30/2021 Estimate**

**06/30/2022 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

06/30/2021 Estimate

06/30/2022 Projection

Permanent Fund

**Total Long-Term Investments**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$76,733,367</b>	<b>\$93,371,652</b>
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# PROPOSED

## 2021-2022 Final General Fund Budget

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Long-Term Indebtedness06/30/2021 Estimate06/30/2022 Projection**General Fund**

0510 Bonds Payable	70,184,902	103,440,784
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	1,533,870	1,296,403
0540 Accumulated Compensated Absences	3,255,758	3,337,152
0550 Authority Lease Obligations	1,837,426	1,705,250
0560 Other Post-Employment Benefits (OPEB)	23,002,186	23,443,703
0599 Other Noncurrent Liabilities	313,242,600	344,566,860

**Total General Fund****\$413,056,742****\$477,790,152****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 Estimate

06/30/2022 Projection

## 2021-2022 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

2021-2022 Final General Fund Budget

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06/30/2021 Estimate06/30/2022 Projection**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

06/30/2021 Estimate06/30/2022 Projection**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

**Long-Term Indebtedness**

06/30/2021 Estimate

06/30/2022 Projection

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$413,056,742</b>	<b>\$477,790,152</b>

# PROPOSED

2021-2022 Final General Fund Budget

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**Short-Term Payables**06/30/2021 Estimate06/30/2022 Projection

General Fund	33,946,696	35,489,051
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	240,680	200,680
Other Agency Fund	300,924	260,700
Permanent Fund		
<b>Total Short-Term Payables</b>	<b>\$35,388,300</b>	<b>\$36,850,431</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$448,445,042</b>	<b>\$514,640,583</b>

# PROPOSED

Account Description	Amounts
0810 Nonspendable Fund Balance	379,548
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	8,350,000
0850 Unassigned Fund Balance	11,500,000
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$19,850,000</b>
<b>5900 Budgetary Reserve</b>	<b>1,050,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$21,279,548</b>