

FINAL GENERAL FUND BUDGET

Fiscal Year 2016-2017

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/23/2016

Judith A. Gentile

President of the Board - Original Signature Required

6/23/2016

Date

[Signature]

Secretary of the Board - Original Signature Required

6/23/2016

Date

[Signature]

Chief School Administrator - Original Signature Required

23 JUNE 2016

Date

CRAIG J ROGERS

Contact Person

(610)789-7200

Extn :3232

Telephone

Extension

CJROGERS@UPPERDARBYSD.ORG

Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2016-2017 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Upper Darby SD	COUNTY : Delaware	AUN : 125239452
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than 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 2016-2017 (compared to 2015-2016) ?

Yes

No

If yes, see information below, taken from the 2016-2017 General Fund Budget.


Total Budgeted Expenditures	\$189025525
Ending Unassigned Fund Balance	\$9527896
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.0%

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 23 JUNE 2016
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DUE DATE: AUGUST 15, 2016

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2016-2017 PROPOSED BUDGET**

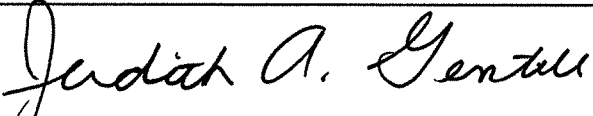
24 PS 6-687(a)(1)

(03/2006)

School District Name : Upper Darby SD	County : Delaware	AUN Number : 125239452
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE <i>May 17, 2016</i>
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<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	6,500,000
0840 Assigned Fund Balance	5,600,250
0850 Unassigned Fund Balance	8,545,394
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>20,645,644</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	101,243,219
7000 Revenue from State Sources	73,519,795
8000 Revenue from Federal Sources	5,487,511
9000 Other Financing Sources	2,275,000
Total Estimated Revenues And Other Financing Sources	<u>182,525,525</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>203,171,169</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	90,711,766
6112 Interim Real Estate Taxes	40,015
6113 Public Utility Realty Taxes	111,000
6150 Current Act 511 Taxes - Proportional Assessments	1,425,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	5,100,000
6500 Earnings on Investments	147,100
6700 Revenues from LEA Activities	32,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,800,216
6910 Rentals	29,000
6920 Contributions and Donations from Private Sources	53,960
6940 Tuition from Patrons	60,000
6980 Revenue from Community Services Activities	1,518,162
6990 Refunds and Other Miscellaneous Revenue	215,000

REVENUE FROM LOCAL SOURCES 101,243,219

REVENUE FROM STATE SOURCES

7110 Basic Education Funding	35,666,430
7160 Tuition for Orphans Subsidy	325,000
7271 Special Education funds for School-Aged Pupils	7,500,000
7310 Transportation (Pupil and Nonpublic/CS)	2,500,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,224,492
7330 Health Services (Medical, Dental, Nurse, Act 25)	272,000
7340 State Property Tax Reduction Allocation	5,142,543
7505 Ready to Learn Block Grant	2,073,955
7810 State Share of Social Security and Medicare Taxes	3,653,091
7820 State Share of Retirement Contributions	15,162,284

REVENUE FROM STATE SOURCES 73,519,795

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	4,194,840
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	448,600
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	248,437
8732 ARRA - Qualified School Construction Bonds (QSCB)	245,634
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	350,000

REVENUE FROM FEDERAL SOURCES 5,487,511

	<u>Amount</u>
OTHER FINANCING SOURCES	
9200 Proceeds from Extended-Term Financing	1,800,000
9350 Enterprise Fund Transfers	475,000
OTHER FINANCING SOURCES	2,275,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	182,525,525

AUN: 125239452 Upper Darby SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 3.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$90,711,766	
Amount of Tax Relief for Homestead Exclusions	<u>\$5,142,543</u>	
Total Approx. Tax Revenue:	\$95,854,309	
Approx. Tax Levy for Tax Rate Calculation:	\$102,254,512	

	Delaware	Total
<hr/>		
2015-16 Data		
a. Assessed Value	\$2,911,630,206	\$2,911,630,206
b. Real Estate Mills	35.2160	
I. 2016-17 Data		
c. 2014 STEB Market Value	\$3,752,156,776	\$3,752,156,776
d. Assessed Value	\$2,903,637,881	\$2,903,637,881
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2015-16 Calculations		
f. 2015-16 Tax Levy	\$102,535,969	\$102,535,969
(a * b)		
2016-17 Calculations		
II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2015-16 Tax Levy	\$102,535,969	\$102,535,969
(f Total * g)		
i. Base Mills Subject to Index	35.2160	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	93.40946%	93.40946%
k. Tax Levy Needed	\$102,254,512	\$102,254,512
(Approx. Tax Levy * g)		
I. 2016-17 Real Estate Tax Rate	35.2160	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$102,254,512	\$102,254,512
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$97,111,969
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$90,711,766
(n * Est. Pct. Collection)		

AUN: 125239452 Upper Darby SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Page - 2 of 3

Act 1 Index (current): 3.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$90,711,766	
Amount of Tax Relief for Homestead Exclusions	<u>\$5,142,543</u>	
Total Approx. Tax Revenue:	\$95,854,309	
Approx. Tax Levy for Tax Rate Calculation:	\$102,254,512	

Delaware

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	36.4133	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$105,731,037	\$105,731,037
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	\$9,716	
Number of Homestead/Farmstead Properties	15029	15029
Median Assessed Value of Homestead Properties		\$108,000

AUN: 125239452 Upper Darby SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 3.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$90,711,766
Amount of Tax Relief for Homestead Exclusions	<u>\$5,142,543</u>
Total Approx. Tax Revenue:	\$95,854,309
Approx. Tax Levy for Tax Rate Calculation:	\$102,254,512
	Delaware
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$5,142,543	Lowering RE Tax Rate	\$0	\$5,142,543
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$5,142,543

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	2,903,637,881	35.2160	102,254,512			93.40946%	
Totals:	2,903,637,881		102,254,512	- 5,142,543	= 97,111,969	X 93.40946%	= 90,711,766

	<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>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes – Flat Rate Assessments 0 0

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</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%	142,500,000	1,425,000
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 142,500,000 1,425,000

Total Act 511, Current Taxes 1,425,000

Act 511 Tax Limit -->	3,752,156,776 X	12	45,025,881
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:				Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2015-16 (Rebalanced)	2016-17	Percent Change in Rate	Less than or equal to Index		2015-16 (Rebalanced)	2016-17		
6111	<u>Current Real Estate Taxes</u> Delaware	35.2160	35.2160	0.00%	Yes	3.4%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>					3.4%				
6141	Current Act 511 Per Capita Taxes					3.4%				
6142	Current Act 511 Occupation Taxes - Flat Rate					3.4%				
6143	Current Act 511 Local Services Taxes					3.4%				
6144	Current Act 511 Trailer Taxes					3.4%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.4%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.4%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments <u>Current Act 511 Taxes – Proportional Assessments</u>					3.4%				
6151	Current Act 511 Earned Income Taxes					3.4%				
6152	Current Act 511 Occupation Taxes					3.4%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	3.4%				
6154	Current Act 511 Amusement Taxes					3.4%				
6155	Current Act 511 Business Privilege Taxes					3.4%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.4%				
6157	Current Act 511 Mercantile Taxes					3.4%				
6159	Current Act 511 Taxes, Other Proportional Assessments					3.4%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	83,710,520
1200 Special Programs - Elementary / Secondary	39,209,273
1300 Vocational Education	1,403,149
1400 Other Instructional Programs - Elementary / Secondary	2,024,215
1600 Adult Education Programs	30,000
1700 Higher Education Programs	834,454
Total Instruction	127,211,611
2000 Support Services	
2100 Support Services - Students	6,906,242
2200 Support Services - Instructional Staff	5,863,500
2300 Support Services - Administration	9,387,170
2400 Support Services - Pupil Health	1,705,545
2500 Support Services - Business	1,762,419
2600 Operation and Maintenance of Plant Services	13,347,037
2700 Student Transportation Services	8,240,000
2800 Support Services - Central	2,344,988
2900 Other Support Services	94,419
Total Support Services	49,651,320
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,086,661
3300 Community Services	2,902,525
Total Operation of Non-Instructional Services	4,989,186
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	628,963
Total Facilities Acquisition, Construction and Improvement Services	628,963
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	6,344,445
5900 Budgetary Reserve	200,000
Total Other Expenditures and Financing Uses	6,544,445
Total Estimated Expenditures and Other Financing Uses	189,025,525

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	45,258,130
200 Personnel Services - Employee Benefits	29,493,602
300 Purchased Professional and Technical Services	1,356,000
400 Purchased Property Services	289,600
500 Other Purchased Services	4,684,982
600 Supplies	1,466,569
700 Property	1,157,637
800 Other Objects	4,000
Total Regular Programs - Elementary / Secondary	83,710,520
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	10,837,788
200 Personnel Services - Employee Benefits	8,408,351
300 Purchased Professional and Technical Services	9,972,839
400 Purchased Property Services	3,000
500 Other Purchased Services	9,323,295
600 Supplies	119,000
800 Other Objects	545,000
Total Special Programs - Elementary / Secondary	39,209,273
1300 Vocational Education	
500 Other Purchased Services	1,403,149
Total Vocational Education	1,403,149
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	817,843
200 Personnel Services - Employee Benefits	396,872
300 Purchased Professional and Technical Services	55,000
400 Purchased Property Services	1,000
500 Other Purchased Services	740,000
600 Supplies	13,500
Total Other Instructional Programs - Elementary / Secondary	2,024,215
1600 Adult Education Programs	
300 Purchased Professional and Technical Services	30,000
Total Adult Education Programs	30,000
1700 Higher Education Programs	
500 Other Purchased Services	834,454
Total Higher Education Programs	834,454
Total Instruction	127,211,611
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	3,953,010
200 Personnel Services - Employee Benefits	2,537,865

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	317,618
400 Purchased Property Services	2,500
500 Other Purchased Services	8,650
600 Supplies	85,399
800 Other Objects	1,200
Total Support Services - Students	6,906,242
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	2,988,758
200 Personnel Services - Employee Benefits	2,326,495
300 Purchased Professional and Technical Services	464,365
400 Purchased Property Services	15,400
500 Other Purchased Services	16,600
600 Supplies	47,082
800 Other Objects	4,800
Total Support Services - Instructional Staff	5,863,500
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	4,631,775
200 Personnel Services - Employee Benefits	3,159,650
300 Purchased Professional and Technical Services	643,395
400 Purchased Property Services	44,600
500 Other Purchased Services	766,825
600 Supplies	58,425
800 Other Objects	82,500
Total Support Services - Administration	9,387,170
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	1,056,455
200 Personnel Services - Employee Benefits	631,090
300 Purchased Professional and Technical Services	7,800
500 Other Purchased Services	200
600 Supplies	10,000
Total Support Services - Pupil Health	1,705,545
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	902,634
200 Personnel Services - Employee Benefits	692,485
300 Purchased Professional and Technical Services	57,500
400 Purchased Property Services	57,500
500 Other Purchased Services	31,500
600 Supplies	18,000
800 Other Objects	2,800
Total Support Services - Business	1,762,419
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	4,181,609
200 Personnel Services - Employee Benefits	2,873,622
300 Purchased Professional and Technical Services	19,250
400 Purchased Property Services	4,974,310

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	115,555
600 Supplies	1,083,891
700 Property	91,000
800 Other Objects	7,800
Total Operation and Maintenance of Plant Services	13,347,037
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	4,688,634
200 Personnel Services - Employee Benefits	2,076,421
300 Purchased Professional and Technical Services	6,030
400 Purchased Property Services	132,600
500 Other Purchased Services	498,255
600 Supplies	809,500
700 Property	28,000
800 Other Objects	560
Total Student Transportation Services	8,240,000
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	1,041,024
200 Personnel Services - Employee Benefits	703,982
300 Purchased Professional and Technical Services	301,150
400 Purchased Property Services	257,332
500 Other Purchased Services	14,350
600 Supplies	20,550
800 Other Objects	6,600
Total Support Services - Central	2,344,988
2900 <u>Other Support Services</u>	
500 Other Purchased Services	94,419
Total Other Support Services	94,419
Total Support Services	49,651,320
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	1,223,968
200 Personnel Services - Employee Benefits	481,918
300 Purchased Professional and Technical Services	29,000
400 Purchased Property Services	29,500
500 Other Purchased Services	168,175
600 Supplies	132,500
700 Property	7,000
800 Other Objects	14,600
Total Student Activities	2,086,661
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	1,852,890
200 Personnel Services - Employee Benefits	595,979
300 Purchased Professional and Technical Services	220,220
400 Purchased Property Services	38,200

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	80,025
600 Supplies	111,011
700 Property	3,600
800 Other Objects	600
Total Community Services	2,902,525
Total Operation of Non-Instructional Services	4,989,186
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
300 Purchased Professional and Technical Services	60,000
700 Property	568,963
Total Facilities Acquisition, Construction and Improvement Services	628,963
Total Facilities Acquisition, Construction and Improvement Services	628,963
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,095,238
900 Other Uses of Funds	5,249,207
Total Debt Service / Other Expenditures and Financing Uses	6,344,445
5900 <u>Budgetary Reserve</u>	
800 Other Objects	200,000
Total Budgetary Reserve	200,000
Total Other Expenditures and Financing Uses	6,544,445
TOTAL EXPENDITURES	189,025,525

LEA : 125239452 Upper Darby SD

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Cash and Short-Term Investments

	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund	36,880,726	30,380,726
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	2,600,000	1,600,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds	2,565,909	2,565,909
Internal Service Fund		
Private Purpose Trust Fund	700,000	700,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	300,000	300,000
Other Agency Fund	250,000	250,000
Permanent Fund		
Total Cash and Short-Term Investments	43,296,635	35,796,635

Long-Term Investments

	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

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Long-Term Investments

06/30/2016 Estimate

06/30/2017 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	43,296,635	35,796,635
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Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

General Fund

0510 Bonds Payable	23,805,715	20,523,524
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	2,320,310	2,364,397
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations	2,549,433	2,419,393
0560 Other Post-Employment Benefits (OPEB)	4,051,817	4,109,438
0599 Other Long-Term Liabilities		

Total General Fund	\$32,727,275	\$29,416,752
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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 Long-Term Liabilities		

Total Public Purpose (Expendable) Trust Fund		
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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 Long-Term Liabilities		

Total Other Comptroller-Approved Special Revenue Funds		
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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 Long-Term Liabilities		

Total Athletic / School-Sponsored Extra Curricular Activities Fund		
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Capital Reserve Fund - \$ 690, \$1850

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

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

06/30/2016 Estimate

06/30/2017 Projection

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term 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 Long-Term 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 Long-Term 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 Long-Term 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 Long-Term Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

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 Long-Term 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 Long-Term 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 Long-Term 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 Long-Term Liabilities

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

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

Total Permanent Fund

Total Long-Term Indebtedness

\$32,727,275

\$29,416,752

Short-Term Payables

06/30/2016 Estimate

06/30/2017 Projection

General Fund	30,219,508	32,279,364
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	300,000	300,000
Other Agency Fund	250,000	250,000
Permanent Fund		
Total Short-Term Payables	\$30,769,508	\$32,829,364
TOTAL INDEBTEDNESS	\$63,496,783	\$62,246,116

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	4,617,748
0850 Unassigned Fund Balance	9,527,896
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$14,145,644
5900 Budgetary Reserve	200,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$14,345,644