

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

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

DEJUANA MOSLEY

Contact Person

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Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2023-2024 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Chester-Upland SD	COUNTY : Delaware	AUN : 125231232
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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 2023-2024 (compared to 2022-2023)?

Yes ☐
No ☒

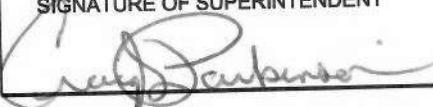
If yes, see information below, taken from the 2023-2024 General Fund Budget.

Total Budgeted Expenditures	\$175610178
Ending Unassigned Fund Balance	\$-16876951
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	-9.61%

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 5/30/23
DUE DATE: AUGUST 15, 2023	

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET**


24 PS 6-687(a)(1)

(03/2006)

School District Name : Chester-Upland SD	County : Delaware	AUN Number : 125231232
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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 5.30.23
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1550	<p>Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.</p> <p>(A x B x TR) - C: \$307,316.17 C x 2%: \$27,879.90</p>	<p>2,126 of CUSD's 4,248 homestead properties have assessed values less than the district's median assessed value of homestead properties. Those properties, by law, are receiving the appropriate tax relief (50%) of their property's assessed value</p>
8080	<p>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.</p>	<p>As a district in receivership, CUSD historically carries outstanding obligations from previous fiscal years. While the district has progressed towards eliminating this fiscal hardship, it lessens the district's ability to address current year expenditures</p>

ITEM	AMOUNTS	
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	4,147,271	
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	(9,496,124)	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>(\$9,496,124)</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	23,113,110	
7000 Revenue from State Sources	119,876,312	
8000 Revenue from Federal Sources	17,989,929	
9000 Other Financing Sources	7,250,000	
Total Estimated Revenues And Other Financing Sources		<u>\$168,229,351</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$158,733,227</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	17,997,110
6113 Public Utility Realty Taxes	21,000
6114 Payments in Lieu of Current Taxes - State / Local	50,000
6150 Current Act 511 Taxes - Proportional Assessments	2,430,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,750,000
6700 Revenues from LEA Activities	45,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	750,000
6910 Rentals	50,000
6920 Contributions and Donations from Private Sources	15,000
6940 Tuition from Patrons	5,000
REVENUE FROM LOCAL SOURCES	\$23,113,110
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	97,508,056
7112 Basic Education Funding-Social Security	1,147,618
7160 Tuition for Orphans Subsidy	236,320
7220 Vocational Education	321,269
7271 Special Education funds for School-Aged Pupils	7,719,350
7292 Pre-K Counts	1,500,113
7311 Pupil Transportation Subsidy	900,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	194,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	95,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	53,000
7340 State Property Tax Reduction Allocation	3,470,352
7360 Safe Schools	201,000
7505 Ready to Learn Block Grant	1,421,091
7820 State Share of Retirement Contributions	5,109,143
REVENUE FROM STATE SOURCES	\$119,876,312
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	4,576,790
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	396,701
8516 Title III - Language Instruction for English Learners and Immigrant Students	36,819
8517 Title IV - 21st Century Schools	779,920
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	7,186,502
	Page 6

LEA : 125231232 Chester-Upland SD

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	4,261,754
8751 ARP ESSER Learning Loss	236,596
8752 ARP ESSER Summer Programs	47,319
8753 ARP ESSER Afterschool Programs	47,319
8754 ARP ESSER Homeless Children and Youth Funds	15,209
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	375,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	30,000
REVENUE FROM FEDERAL SOURCES	\$17,989,929
OTHER FINANCING SOURCES	
9100 Sale of Bonds	7,250,000
OTHER FINANCING SOURCES	\$7,250,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	168,229,351

Act 1 Index (current): 6.5%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(b)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$18,000,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,393,995</u>		
Total Approx. Tax Revenue:	\$19,393,995		
Approx. Tax Levy for Tax Rate Calculation:	\$22,324,228		

	Delaware Chester City	Delaware Chester Twp/Upland Boro	Total
2022-23 Data			
a. Assessed Value	\$1,041,494,109	\$565,885,344	\$1,607,379,453
b. Real Estate Mills	15.2200	15.3600	
I. 2023-24 Data			
c. 2021 STEB Market Value	\$858,502,426	\$452,836,803	\$1,311,339,229
d. Assessed Value	\$1,021,134,083	\$540,942,994	\$1,562,077,077
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2022-23 Calculations			
f. 2022-23 Tax Levy	\$15,851,540	\$8,691,999	\$24,543,539
(a * b)			
2023-24 Calculations			
g. Percent of Total Market Value	65.46761%	34.53239%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$16,068,068	\$8,475,471	\$24,543,539
(f Total * g)			
i. Base Mills Subject to Index	15.4279	15.3600	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	86.00000%	86.00000%	86.00000%
k. Tax Levy Needed	\$14,615,139	\$7,709,089	\$22,324,228
(Approx. Tax Levy * g)			
I. 2023-24 Real Estate Tax Rate	14.3100	14.2500	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$14,612,429	\$7,708,438	\$22,320,867
(I / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$20,926,872
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$17,997,110
(n * Est. Pct. Collection)			

Act 1 Index (current): 6.5%

Calculation Method: Revenue

Section 672.1 Method Choice: (b)

Number of Decimals For Tax Rate Calculation: 2

Approx. Tax Revenue from RE Taxes: \$18,000,000

Amount of Tax Relief for Homestead Exclusions \$1,393,995

Total Approx. Tax Revenue: \$19,393,995

Approx. Tax Levy for Tax Rate Calculation: \$22,324,228

	Delaware Chester City	Delaware Chester Twp/Upland Boro	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	16.4307	16.3584	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$16,777,948	\$8,848,962	\$25,626,910
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief			
V. Assessed Value Exclusion per Homestead	\$28,015.00	\$28,015.00	
Number of Homestead/Farmstead Properties	3243	1005	4248
Median Assessed Value of Homestead Properties			\$56,030

Act 1 Index (current): 6.5%

Calculation Method:

Revenue

Section 672.1 Method Choice: (b)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$18,000,000

Amount of Tax Relief for Homestead Exclusions

\$1,393,995

Total Approx. Tax Revenue:

\$19,393,995

Approx. Tax Levy for Tax Rate Calculation:

\$22,324,228

	Delaware Chester City	Delaware Chester Twp/Upland Boro	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,393,995	Lowering RE Tax Rate	\$2,076,357	\$3,470,352
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$3,470,352

CODE						
6111 <u>Current Real Estate Taxes</u>						
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Net Tax Revenue Generated By Mills</u>
Delaware	1,021,134,083	14.3100	14,612,429			86.00000%
Delaware	540,942,994	14.2500	7,708,438			86.00000%
Totals:	1,562,077,077		22,320,867	- 1,393,995 =	20,926,872 X	86.00000% = 17,997,110

		<u>Rate</u>			<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>	\$0.00			0
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0	0
6142	Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes	\$0.00	\$0.00	0	0
6144	Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	0
Total Current Act 511 Taxes – Flat Rate Assessments				0	0
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	2,060,000	2,060,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	370,000	370,000
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				2,430,000	2,430,000
Total Act 511, Current Taxes					2,430,000
Act 511 Tax Limit -->		1,311,339,229 X		12	15,736,071
		Market Value		Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2022-23 (Rebalanced)	2023-24				2022-23 (Rebalanced)	2023-24		
6111	<u>Current Real Estate Taxes</u>									
	Chester City	15.4279	14.3100	-7.23%	Yes	6.5%				
	Chester Twp/Upland Boro	15.3600	14.2500	-7.21%	Yes	6.5%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	6.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.5%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	58,674,656
1200 Special Programs - Elementary / Secondary	40,826,958
1300 Vocational Education	1,442,676
1400 Other Instructional Programs - Elementary / Secondary	2,194,618
1500 Nonpublic School Programs	459,138
1700 Higher Education Programs for Secondary Students	22,500
1800 Pre-Kindergarten	1,500,113
Total Instruction	\$105,120,659
2000 Support Services	
2100 Support Services - Students	10,082,619
2200 Support Services - Instructional Staff	4,561,965
2300 Support Services - Administration	5,290,418
2400 Support Services - Pupil Health	1,853,553
2500 Support Services - Business	2,473,149
2600 Operation and Maintenance of Plant Services	9,237,381
2700 Student Transportation Services	5,364,135
2800 Support Services - Central	964,017
2900 Other Support Services	33,224
Total Support Services	\$39,860,461
3000 Operation of Non-Instructional Services	
3200 Student Activities	646,658
3300 Community Services	107,042
Total Operation of Non-Instructional Services	\$753,700
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	14,460,756
Total Facilities Acquisition, Construction and Improvement Services	\$14,460,756
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	10,896,736
5200 Interfund Transfers - Out	517,866
5500 Special and Extraordinary Items	4,000,000
Total Other Expenditures and Financing Uses	\$15,414,602
Total Estimated Expenditures and Other Financing Uses	\$175,610,178

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	14,234,422
200 Personnel Services - Employee Benefits	8,961,358
300 Purchased Professional and Technical Services	620,444
500 Other Purchased Services	32,864,685
600 Supplies	1,865,157
700 Property	85,000
800 Other Objects	43,590
Total Regular Programs - Elementary / Secondary	\$58,674,656
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,043,987
200 Personnel Services - Employee Benefits	2,647,971
300 Purchased Professional and Technical Services	3,412,000
500 Other Purchased Services	30,672,000
600 Supplies	51,000
Total Special Programs - Elementary / Secondary	\$40,826,958
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	690,153
200 Personnel Services - Employee Benefits	445,223
300 Purchased Professional and Technical Services	9,000
500 Other Purchased Services	231,500
600 Supplies	40,000
700 Property	7,000
800 Other Objects	19,800
Total Vocational Education	\$1,442,676
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	605,500
200 Personnel Services - Employee Benefits	249,500
300 Purchased Professional and Technical Services	954,743
500 Other Purchased Services	355,875
600 Supplies	26,500
800 Other Objects	2,500
Total Other Instructional Programs - Elementary / Secondary	\$2,194,618
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	233,759
600 Supplies	225,379
Total Nonpublic School Programs	\$459,138
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	15,000
600 Supplies	7,500
Total Higher Education Programs for Secondary Students	\$22,500
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	741,403

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Description	Amount
200 Personnel Services - Employee Benefits	468,957
300 Purchased Professional and Technical Services	60,000
500 Other Purchased Services	10,000
600 Supplies	193,220
700 Property	26,533
Total Pre-Kindergarten	\$1,500,113
Total Instruction	\$105,120,659
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	4,274,497
200 Personnel Services - Employee Benefits	2,892,913
300 Purchased Professional and Technical Services	2,778,000
500 Other Purchased Services	15,209
600 Supplies	122,000
Total Support Services - Students	\$10,082,619
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	584,591
200 Personnel Services - Employee Benefits	560,896
300 Purchased Professional and Technical Services	1,794,278
400 Purchased Property Services	150,000
500 Other Purchased Services	920,200
600 Supplies	220,000
700 Property	325,000
800 Other Objects	7,000
Total Support Services - Instructional Staff	\$4,561,965
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,549,328
200 Personnel Services - Employee Benefits	1,534,325
300 Purchased Professional and Technical Services	929,500
400 Purchased Property Services	14,000
500 Other Purchased Services	121,500
600 Supplies	46,265
800 Other Objects	95,500
Total Support Services - Administration	\$5,290,418
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	232,843
200 Personnel Services - Employee Benefits	157,710
300 Purchased Professional and Technical Services	1,433,000
600 Supplies	30,000
Total Support Services - Pupil Health	\$1,853,553
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	486,510
200 Personnel Services - Employee Benefits	293,539
300 Purchased Professional and Technical Services	1,500

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	53,000
500 Other Purchased Services	5,000
600 Supplies	60,500
800 Other Objects	1,573,100
Total Support Services - Business	\$2,473,149
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,113,046
200 Personnel Services - Employee Benefits	1,394,085
300 Purchased Professional and Technical Services	174,000
400 Purchased Property Services	1,714,500
500 Other Purchased Services	600,000
600 Supplies	2,065,750
700 Property	1,175,000
800 Other Objects	1,000
Total Operation and Maintenance of Plant Services	\$9,237,381
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	69,500
200 Personnel Services - Employee Benefits	51,035
300 Purchased Professional and Technical Services	75,000
400 Purchased Property Services	9,500
500 Other Purchased Services	5,130,000
600 Supplies	29,000
800 Other Objects	100
Total Student Transportation Services	\$5,364,135
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	461,327
200 Personnel Services - Employee Benefits	268,071
300 Purchased Professional and Technical Services	133,494
500 Other Purchased Services	7,000
600 Supplies	61,000
800 Other Objects	33,125
Total Support Services - Central	\$964,017
2900 <u>Other Support Services</u>	
500 Other Purchased Services	29,000
600 Supplies	4,224
Total Other Support Services	\$33,224
Total Support Services	\$39,860,461
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	246,237
200 Personnel Services - Employee Benefits	123,921
300 Purchased Professional and Technical Services	59,000
500 Other Purchased Services	105,000
600 Supplies	65,000

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<u>Description</u>	<u>Amount</u>
700 Property	10,000
800 Other Objects	37,500
Total Student Activities	\$646,658
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	15,000
500 Other Purchased Services	20,000
600 Supplies	72,042
Total Community Services	\$107,042
Total Operation of Non-Instructional Services	\$753,700
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
300 Purchased Professional and Technical Services	400,000
400 Purchased Property Services	14,060,756
Total Facilities Acquisition, Construction and Improvement Services	\$14,460,756
Total Facilities Acquisition, Construction and Improvement Services	\$14,460,756
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	4,770,736
900 Other Uses of Funds	6,126,000
Total Debt Service / Other Expenditures and Financing Uses	\$10,896,736
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	517,866
Total Interfund Transfers - Out	\$517,866
5500 <u>Special and Extraordinary Items</u>	
900 Other Uses of Funds	4,000,000
Total Special and Extraordinary Items	\$4,000,000
Total Other Expenditures and Financing Uses	\$15,414,602
TOTAL EXPENDITURES	\$175,610,178

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Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	3,000,000	2,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	3,904,020	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	84,519	
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	44,050	35,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$7,032,589	\$2,035,000

Long-Term Investments

	06/30/2023 Estimate	06/30/2024 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		

LEA : 125231232 Chester-Upland SD

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<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$7,032,589	\$2,035,000

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	91,966,000	85,860,000
0520 Extended-Term Financing Agreements Payable	13,698,500	12,232,000
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	865,000	890,950
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	363,777	340,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$106,893,277	\$99,322,950
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use 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 and Other Right To Use 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 and Other Right To Use 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		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use 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 and Other Right To Use 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 and Other Right To Use 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 and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
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 and Other Right To Use 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 and Other Right To Use 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 and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use 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 and Other Right To Use 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 and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use 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		
0530 Lease and Other Right To Use 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	\$106,893,277	\$99,322,950

<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$106,893,277	\$99,322,950

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	4,147,271
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	(16,876,951)
Total Ending Fund Balance - Committed, Assigned, and Unassigned	(\$16,876,951)
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	(\$12,729,680)