

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

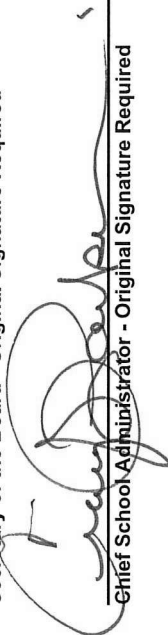
Date of Adoption of the General Fund Budget: 06/15/2023



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

CRAIG PARKINSON

Contact Person

(610)209-4096 Extn :

Telephone

Extension

CPARKINSON@CHESTERUPLANDSD.ORG

Email Address

6.21.23

Date

6/21/2023

Date

6/21/2023

Date

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

24 PS 6-688

(10/2010)

REVISED SUBMISSION

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.

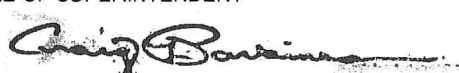
Total Budgeted Expenditures	\$169077966
Ending Unassigned Fund Balance	\$-7114208
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	-4.20%

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 6/21/23
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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
	6.21.23

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>
5260	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 2200, Object 100: \$391,318.00 Function 2200, Object 200: \$443,364.00</p>	<p>The benefits expenditure includes the district's tuition reimbursement contractual obligation, which according to PDE's chart of accounts, must be coded to object 240.</p>
5320	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 2800, Object 100: \$401,327.00 Function 2800, Object 200: \$568,468.00</p>	<p>The benefits expenditures includes the district's worker's compensation insurance premium, which according to PDE's chart of accounts, must be coded to object 260.</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>

REVISED SUBMISSION

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	4,601,269	
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	(7,720,774)	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>(\$7,720,774)</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	24,193,110	
7000 Revenue from State Sources	119,576,856	
8000 Revenue from Federal Sources	18,664,566	
9000 Other Financing Sources	7,250,000	
Total Estimated Revenues And Other Financing Sources		<u>\$169,684,532</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$161,963,758</u>

LEA : 125231232 Chester-Upland SD

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REVISED SUBMISSION

	Amount
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	2,885,000
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
6990 Refunds and Other Miscellaneous Revenue	625,000
REVENUE FROM LOCAL SOURCES	\$24,193,110
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	4,809,687
REVENUE FROM STATE SOURCES	\$119,576,856
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	5,251,427
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

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		<u>Amount</u>
REVENUE FROM FEDERAL SOURCES		
8743	ESSER II - Elementary and Secondary School Emergency Relief Fund	7,186,502
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		\$18,664,566
OTHER FINANCING SOURCES		
9100	Sale of Bonds	7,250,000
OTHER FINANCING SOURCES		\$7,250,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		169,684,532

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

2023-2024 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 125231232 Chester-Upland SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 6/27/2023 10:17:32 AM				REVISED SUBMISSION		Page - 1 of 1	
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>Percent Collected</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%	825,000	825,000
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						2,885,000	2,885,000
Total Act 511, Current Taxes							2,885,000
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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REVISED SUBMISSION

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	57,070,704
1200 Special Programs - Elementary / Secondary	42,384,530
1300 Vocational Education	1,418,957
1400 Other Instructional Programs - Elementary / Secondary	2,194,618
1500 Nonpublic School Programs	459,138
1700 Higher Education Programs for Secondary Students	35,000
1800 Pre-Kindergarten	1,474,631
Total Instruction	\$105,037,578
2000 Support Services	
2100 Support Services - Students	8,204,919
2200 Support Services - Instructional Staff	4,232,469
2300 Support Services - Administration	5,166,825
2400 Support Services - Pupil Health	1,655,508
2500 Support Services - Business	2,277,090
2600 Operation and Maintenance of Plant Services	9,098,756
2700 Student Transportation Services	5,327,042
2800 Support Services - Central	1,398,414
2900 Other Support Services	33,224
Total Support Services	\$37,394,247
3000 Operation of Non-Instructional Services	
3200 Student Activities	638,402
3300 Community Services	107,042
Total Operation of Non-Instructional Services	\$745,444
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	543,205
Total Other Expenditures and Financing Uses	\$11,439,941
Total Estimated Expenditures and Other Financing Uses	\$169,077,966

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REVISED SUBMISSION

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	13,033,361
200 Personnel Services - Employee Benefits	7,886,467
300 Purchased Professional and Technical Services	620,444
500 Other Purchased Services	33,536,685
600 Supplies	1,865,157
700 Property	85,000
800 Other Objects	43,590
Total Regular Programs - Elementary / Secondary	\$57,070,704
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,275,857
200 Personnel Services - Employee Benefits	2,645,673
300 Purchased Professional and Technical Services	3,412,000
500 Other Purchased Services	32,000,000
600 Supplies	51,000
Total Special Programs - Elementary / Secondary	\$42,384,530
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	690,153
200 Personnel Services - Employee Benefits	421,504
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	\$1,418,957
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	25,000
600 Supplies	10,000
Total Higher Education Programs for Secondary Students	\$35,000
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	741,403

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Description	Amount
200 Personnel Services - Employee Benefits	443,475
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	\$1,474,631
Total Instruction	\$105,037,578
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	3,802,828
200 Personnel Services - Employee Benefits	2,436,882
300 Purchased Professional and Technical Services	1,828,000
500 Other Purchased Services	15,209
600 Supplies	122,000
Total Support Services - Students	\$8,204,919
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	391,318
200 Personnel Services - Employee Benefits	443,364
300 Purchased Professional and Technical Services	1,794,278
400 Purchased Property Services	150,000
500 Other Purchased Services	901,509
600 Supplies	220,000
700 Property	325,000
800 Other Objects	7,000
Total Support Services - Instructional Staff	\$4,232,469
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,521,269
200 Personnel Services - Employee Benefits	1,439,226
300 Purchased Professional and Technical Services	929,500
400 Purchased Property Services	14,000
500 Other Purchased Services	121,065
600 Supplies	46,265
800 Other Objects	95,500
Total Support Services - Administration	\$5,166,825
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	113,176
200 Personnel Services - Employee Benefits	79,332
300 Purchased Professional and Technical Services	1,433,000
600 Supplies	30,000
Total Support Services - Pupil Health	\$1,655,508
2500 Support Services - Business	
100 Personnel Services - Salaries	373,810
200 Personnel Services - Employee Benefits	210,180
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	\$2,277,090
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,027,895
200 Personnel Services - Employee Benefits	1,363,590
300 Purchased Professional and Technical Services	174,000
400 Purchased Property Services	1,714,500
500 Other Purchased Services	577,021
600 Supplies	2,065,750
700 Property	1,175,000
800 Other Objects	1,000
Total Operation and Maintenance of Plant Services	\$9,098,756
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	45,000
200 Personnel Services - Employee Benefits	38,442
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	\$5,327,042
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	401,327
200 Personnel Services - Employee Benefits	568,468
300 Purchased Professional and Technical Services	133,494
500 Other Purchased Services	201,000
600 Supplies	61,000
800 Other Objects	33,125
Total Support Services - Central	\$1,398,414
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	\$37,394,247
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	246,237
200 Personnel Services - Employee Benefits	115,458
300 Purchased Professional and Technical Services	59,000
500 Other Purchased Services	105,207
600 Supplies	65,000

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REVISED SUBMISSION

Description	Amount
700 Property	10,000
800 Other Objects	37,500
Total Student Activities	\$638,402
3300 Community Services	
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	\$745,444
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
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 Debt Service / Other Expenditures and Financing Uses	
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 Interfund Transfers - Out	
900 Other Uses of Funds	543,205
Total Interfund Transfers - Out	\$543,205
Total Other Expenditures and Financing Uses	\$11,439,941
TOTAL EXPENDITURES	\$169,077,966

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REVISED SUBMISSION

Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	3,491,423	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	3,457,092	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	137,777	
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	36,232	30,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$7,122,524	\$2,030,000

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		

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REVISED SUBMISSION

<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	\$7,122,524	\$2,030,000

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REVISED SUBMISSION

<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

Short-Term Payables	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		
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	4,601,269
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	(7,114,208)
Total Ending Fund Balance - Committed, Assigned, and Unassigned	(\$7,114,208)
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	(\$2,512,939)