

FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/28/2024

Arleen R Geathers
President of the Board - Original Signature Required

6.28.24
Date

Arleen R Geathers
Secretary of the Board - Original Signature Required

6/28/2024
Date

Arleen R Geathers
Chief School Administrator - Original Signature Required

6/28/24
Date

(267)542-0459 Telephone
Extn : Extension

Arleen R Geathers
Contact Person

ageathers@chesteruplandsd.org
Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2024-2025 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 2024-2025 (compared to 2023-2024)?

Yes
No

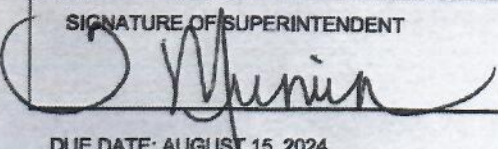
If yes, see information below, taken from the 2024-2025 General Fund Budget.

Total Budgeted Expenditures	\$182783630
Ending Unassigned Fund Balance	\$-2739463
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	-1.49%

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 6/28/24
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DUE DATE: AUGUST 15, 2024

FOR PUBLIC INSPECTION OF 2024-2025 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 5/28/2024
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DUE DATE: IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET

Act 1 Index (current): 8.5%
 Calculation Method:
 Number of Decimals For Tax Rate Calculation: 2
 Approx. Tax Revenue from RE Taxes: \$17,300,000
 Amount of Tax Relief for Homestead Exclusions: \$1,473,154
 Total Approx. Tax Revenue: \$18,773,154
 Approx. Tax Levy for Tax Rate Calculation: \$21,589,433

	Delaware Chester City	Chester Twp/Upland Boro	Delaware Chester Twp/Upland Boro	Total
a. Assessed Value	\$1,021,134,083	\$540,942,994	\$540,942,994	\$1,562,077,077
b. Real Estate Mills	14.3100	14.2500	14.2500	
c. 2022 STEB Market Value	\$1,036,216,424	\$497,632,783	\$497,632,783	\$1,533,849,207
d. Assessed Value	\$1,014,289,120	\$535,432,418	\$535,432,418	\$1,549,721,538
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0	\$0

2023-24 Calculations
 f. 2023-24 Tax Levy (a * b)
 \$14,612,429

2024-25 Calculations
 g. Percent of Total Market Value 67.556660%
 h. Rebalanced 2023-24 Tax Levy (f Total * g)
 \$15,079,219

Calculation of Tax Rates and Levies Generated
 i. Base Mills Subject to Index 14.7671
 (h / a * 1000) if no reassessment
 (h / (d-e) * 1000) if reassessment

j. Weighted Avg. Collection Percentage 86.000000%
 k. Tax Levy Needed (Approx. Tax Levy * g)
 \$14,585,087

l. 2024-25 Real Estate Tax Rate 13.0800
 (k / d * 1000)

m. Tax Levy Generated by Mills 14.575335
 (l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions \$21,578,791
 (m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills \$20,105,637
 (n * Est. Pct. Collection)

p. Net Tax Revenue Generated By Mills \$17,290,848

act 1 Index (current): 8.5%
 calculation Method:
 umber of Decimals For Tax Rate Calculation:
 pprox. Tax Revenue from RE Taxes:
 ount of Tax Relief for Homestead Exclusions
 otal Approx. Tax Revenue:
 pprox. Tax Levy for Tax Rate Calculation:

Section 672.1 Method Choice: (b)

Revenue	Delaware Chester City	Delaware Chester Twp/Upland Boro	Total
2			
\$17,300,000			
\$1,473,154			
\$18,773,154			
\$21,589,433			

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	16.0223	15.4612	
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)	\$16,251,245	\$8,278,428	\$24,529,673
s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	\$0
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

Assessed Value Exclusion per Homestead	\$28,210.00	\$28,210.00	4277
Number of Homestead/Farmstead Properties	3262	1015	\$56,420
Median Assessed Value of Homestead Properties			

Section 672.1 Method Choice: (b)

Revenue	Delaware	Chester City	Chester Twp/Upland Boro	Delaware	Total
2					
\$17,300,000					
<u>\$1,473,154</u>					
\$18,773,154					
\$21,589,433					

State Property Tax Reduction Allocation used for: Homestead Exclusions \$4,038,510
 Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions \$0
Amount of Tax Relief from State/Local Sources \$4,038,510

Act 1 Index (current): 8.5%
 Calculation Method:
 Number of Decimals For Tax Rate Calculation:
 Approx. Tax Revenue from RE Taxes:
 Amount of Tax Relief for Homestead Exclusions
 Total Approx. Tax Revenue:
 Approx. Tax Levy for Tax Rate Calculation:

2024-2025 Final General Fund Budget
 LEA : 125231232 Chester-Upland SD
 Printed 5/28/2024 8:07:39 AM

Amount

Description

1000 Instruction

1100 Regular Programs - Elementary / Secondary

100 Personnel Services - Salaries 12,992,018
 200 Personnel Services - Employee Benefits 8,620,831
 300 Purchased Professional and Technical Services 3,683,411
 500 Other Purchased Services 33,536,685
 600 Supplies 1,232,847
 800 Other Objects 43,590
\$60,109,382

Total Regular Programs - Elementary / Secondary

1200 Special Programs - Elementary / Secondary

100 Personnel Services - Salaries 5,201,298
 200 Personnel Services - Employee Benefits 3,557,201
 300 Purchased Professional and Technical Services 3,373,172
 500 Other Purchased Services 32,000,000
 600 Supplies 51,000
\$44,182,671

Total Special Programs - Elementary / Secondary

1300 Vocational Education

100 Personnel Services - Salaries 930,685
 200 Personnel Services - Employee Benefits 617,786
 400 Purchased Property Services 9,000
 500 Other Purchased Services 294,500
 600 Supplies 40,000
 700 Property 7,000
 800 Other Objects 19,800
\$1,918,771

Total Vocational Education

1400 Other Instructional Programs - Elementary / Secondary

100 Personnel Services - Salaries 858,641
 200 Personnel Services - Employee Benefits 362,364
 300 Purchased Professional and Technical Services 884,586
 500 Other Purchased Services 368,112
\$2,473,703

Total Other Instructional Programs - Elementary / Secondary

1500 Nonpublic School Programs

300 Purchased Professional and Technical Services 619,522
\$619,522

Total Nonpublic School Programs

1700 Higher Education Programs for Secondary Students

500 Other Purchased Services 20,000
 600 Supplies 5,000
\$25,000

Total Higher Education Programs for Secondary Students

1800 Pre-Kindergarten

100 Personnel Services - Salaries 784,267
 200 Personnel Services - Employee Benefits 514,236
 300 Purchased Professional and Technical Services 15,000
 500 Other Purchased Services 6,197
 600 Supplies 80,300

2024-2025 Final General Fund Budget
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Amount
\$1,400,000
\$110,729,049

Description

Total Pre-Kindergarten

Total Instruction

2000 Support Services

2100 Support Services - Students

- 100 Personnel Services - Salaries 4,659,580
- 200 Personnel Services - Employee Benefits 3,141,128
- 300 Purchased Professional and Technical Services 1,778,000
- 400 Purchased Property Services 25,000
- 500 Other Purchased Services 107,500
- 600 Supplies 99,500

\$9,810,708

Total Support Services - Students

2200 Support Services - Instructional Staff

- 100 Personnel Services - Salaries 790,171
- 200 Personnel Services - Employee Benefits 530,907
- 300 Purchased Professional and Technical Services 1,482,340
- 400 Purchased Property Services 25,000
- 500 Other Purchased Services 449,009
- 600 Supplies 220,000
- 700 Property 444,652
- 800 Other Objects 6,566

\$3,948,645

Total Support Services - Instructional Staff

2300 Support Services - Administration

- 100 Personnel Services - Salaries 3,287,829
- 200 Personnel Services - Employee Benefits 2,097,906
- 300 Purchased Professional and Technical Services 807,000
- 400 Purchased Property Services 14,000
- 500 Other Purchased Services 121,065
- 600 Supplies 46,265
- 800 Other Objects 110,500

\$6,484,565

Total Support Services - Administration

2400 Support Services - Pupil Health

- 100 Personnel Services - Salaries 206,936
- 200 Personnel Services - Employee Benefits 184,894
- 300 Purchased Professional and Technical Services 1,418,000
- 600 Supplies 30,000

\$1,839,830

Total Support Services - Pupil Health

2500 Support Services - Business

- 100 Personnel Services - Salaries 738,999
- 200 Personnel Services - Employee Benefits 448,059
- 300 Purchased Professional and Technical Services 1,500
- 400 Purchased Property Services 53,000
- 500 Other Purchased Services 5,500
- 600 Supplies 60,500

\$1,806,558

2024-2025 Final General Fund Budget
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Amount
 1,573,100
\$2,880,658

Total Support Services - Business
 2600 Operation and Maintenance of Plant Services
 100 Personnel Services - Salaries 2,411,041
 200 Personnel Services - Employee Benefits 1,594,627
 300 Purchased Professional and Technical Services 174,000
 400 Purchased Property Services 1,743,896
 500 Other Purchased Services 577,021
 600 Supplies 1,302,750
 700 Property 25,000
 800 Other Objects 1,000
\$7,829,335

Total Operation and Maintenance of Plant Services
 2700 Student Transportation Services
 300 Purchased Professional and Technical Services 75,000
 400 Purchased Property Services 9,500
 500 Other Purchased Services 10,630,000
 600 Supplies 29,000
 800 Other Objects 100
\$10,743,600

Total Student Transportation Services
 2800 Support Services - Central
 100 Personnel Services - Salaries 893,128
 200 Personnel Services - Employee Benefits 893,979
 300 Purchased Professional and Technical Services 45,000
 500 Other Purchased Services 275,258
 600 Supplies 61,000
 800 Other Objects 25,000
\$2,193,365

Total Support Services - Central
 2900 Other Support Services
 500 Other Purchased Services 27,881
\$27,881
\$45,758,587

Total Support Services
 3000 Operation of Non-Instructional Services
 3200 Student Activities
 100 Personnel Services - Salaries 98,345
 200 Personnel Services - Employee Benefits 50,282
 300 Purchased Professional and Technical Services 59,000
 500 Other Purchased Services 309,715
 600 Supplies 65,000
 700 Property 10,000
 800 Other Objects 12,500
\$604,842

Total Student Activities
 3300 Community Services
 300 Purchased Professional and Technical Services 127,195

2024-2025 Final General Fund Budget
 LEA : 125231232 Chester-Upland SD
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<u>Description</u>	<u>Amount</u>
Total Community Services	
Total Operation of Non-Instructional Services	
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	8,093,890
Total Facilities Acquisition, Construction and Improvement Services	\$8,093,890
Total Facilities Acquisition, Construction and Improvement Services	\$8,093,890
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	540,205
Total Interfund Transfers - Out	\$540,205
5500 <u>Special and Extraordinary Items</u>	
900 Other Uses of Funds	2,739,463
Total Special and Extraordinary Items	\$2,739,463
Total Other Expenditures and Financing Uses	\$14,176,404
TOTAL EXPENDITURES	\$179,489,967

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	17,290,848
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	2,895,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,350,505
6700 Revenues from LEA Activities	90,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	715,345
6910 Rentals	34,650
6920 Contributions and Donations from Private Sources	5,000
6940 Tuition from Patrons	5,000
6990 Refunds and Other Miscellaneous Revenue	80,000
	\$22,537,348
REVENUE FROM LOCAL SOURCES	
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	114,000,000
7112 Basic Education Funding-Social Security	1,224,000
7160 Tuition for Orphans Subsidy	31,412
7220 Vocational Education	387,660
7271 Special Education funds for School-Aged Pupils	8,162,542
7292 Pre-K Counts	1,400,000
7311 Pupil Transportation Subsidy	1,040,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	550,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	90,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	53,000
7340 State Property Tax Reduction Allocation	4,038,510
7505 Ready to Learn Block Grant	1,421,091
7820 State Share of Retirement Contributions	5,424,000
	\$137,822,215
REVENUE FROM STATE SOURCES	
REVENUE FROM FEDERAL SOURCES	
8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government	994,000
8514 Title I - Improving the Academic Achievement of the Disadvantaged	4,120,152
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	266,773
8516 Title III - Language Instruction for English Learners and Immigrant Students	15,327
8517 Title IV - 21st Century Schools	1,592,030

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	11,364,677
8751 ARP ESSER Learning Loss	276,028
8752 ARP ESSER Summer Programs	55,207
8753 ARP ESSER Afterschool Programs	55,205
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	400,000
REVENUE FROM FEDERAL SOURCES	\$19,139,399
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	179,498,962

<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: \$223,709.66 C x 2%: \$29,463.08</p>	<p>2,141 of CUSD's 4,277 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>
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: \$893,128.00 Function 2800, Object 200: \$893,979.00</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>
8060	<p>Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve 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>
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>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>

<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	3,359,497
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	(2,739,463)
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>(\$2,739,463)</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	23,787,348
7000 Revenue from State Sources	138,023,523
8000 Revenue from Federal Sources	20,972,759
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$182,783,630</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$180,044,167</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	17,290,848
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	2,895,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,600,505
6700 Revenues from LEA Activities	90,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	715,345
6910 Rentals	34,650
6920 Contributions and Donations from Private Sources	5,000
6940 Tuition from Patrons	5,000
6990 Refunds and Other Miscellaneous Revenue	80,000

REVENUE FROM LOCAL SOURCES \$23,787,348

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	114,000,000
7112 Basic Education Funding-Social Security	1,224,000
7160 Tuition for Orphans Subsidy	31,412
7220 Vocational Education	387,660
7271 Special Education funds for School-Aged Pupils	8,162,542
7292 Pre-K Counts	1,400,000
7311 Pupil Transportation Subsidy	1,040,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	550,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	90,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	53,000
7340 State Property Tax Reduction Allocation	4,038,510
7360 Safe Schools	201,308
7505 Ready to Learn Block Grant	1,421,091
7820 State Share of Retirement Contributions	5,424,000

REVENUE FROM STATE SOURCES \$138,023,523

REVENUE FROM FEDERAL SOURCES

8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government	994,000
8511 Grants for IDEA and ESEA Programs Not Specified Elsewhere In The 8510 Series	1,833,360
8514 Title I - Improving the Academic Achievement of the Disadvantaged	4,120,152
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	266,773

Amount

REVENUE FROM FEDERAL SOURCES

8516 Title III - Language Instruction for English Learners and Immigrant Students	15,327
8517 Title IV - 21st Century Schools	1,592,030
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	11,364,677
8751 ARP ESSER Learning Loss	276,028
8752 ARP ESSER Summer Programs	55,207
8753 ARP ESSER Afterschool Programs	55,205
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	400,000

REVENUE FROM FEDERAL SOURCES \$20,972,759

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 182,783,630

AUN: 125231232 Chester-Upland SD

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

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Page - 1 of 3

Act 1 Index (current): 8.5%

Calculation Method:	Revenue	Section 672.1 Method Choice: (b)	
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$17,300,000		
Amount of Tax Relief for Homestead Exclusions	\$1,473,154		
Total Approx. Tax Revenue:	\$18,773,154		
Approx. Tax Levy for Tax Rate Calculation:	\$21,589,433		

	Delaware Chester City	Delaware Chester Twp/Upland Boro	Total
2023-24 Data			
a. Assessed Value	\$1,021,134,083	\$540,942,994	\$1,562,077,077
b. Real Estate Mills	14.3100	14.2500	
I. 2024-25 Data			
c. 2022 STEB Market Value	\$1,036,216,424	\$497,632,783	\$1,533,849,207
d. Assessed Value	\$1,014,289,120	\$535,432,418	\$1,549,721,538
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2023-24 Calculations			
f. 2023-24 Tax Levy	\$14,612,429	\$7,708,438	\$22,320,867
(a * b)			
2024-25 Calculations			
g. Percent of Total Market Value	67.55660%	32.44340%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$15,079,219	\$7,241,648	\$22,320,867
(f Total * g)			
i. Base Mills Subject to Index	14.7671	14.2500	
(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	\$14,585,087	\$7,004,346	\$21,589,433
(Approx. Tax Levy * g)			
I. 2024-25 Real Estate Tax Rate	14.3700	13.0800	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$14,575,335	\$7,003,456	\$21,578,791
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$20,105,637
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$17,290,848
(n * Est. Pct. Collection)			

Act 1 Index (current): 8.5%

Calculation Method:

Revenue

Section 672.1 Method Choice: (b)

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	Delaware Chester City	Delaware Chester Twp/Upland Boro	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	16.0223	15.4612	
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)	\$16,251,245	\$8,278,428	\$24,529,673
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	\$28,210.00	\$28,210.00	
Number of Homestead/Farmstead Properties	3262	1015	4277
Median Assessed Value of Homestead Properties			\$56,420

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Revenue

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Total Approx. Tax Revenue:

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Approx. Tax Levy for Tax Rate Calculation:

\$21,589,433

Delaware
Chester City

Delaware
Chester Twp/Upland
Boro

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$1,473,154

Lowering RE Tax Rate

\$2,565,356

\$4,038,510

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$4,038,510

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	1,014,289,120	14.3700	14,575,335			86.00000%	
Delaware	535,432,418	13.0800	7,003,456			86.00000%	
Totals:	1,549,721,538		21,578,791	- 1,473,154 =	20,105,637 X	86.00000% =	17,290,848

	<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
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	2,060,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	835,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			2,895,000
Total Act 511, Current Taxes			2,895,000
Act 511 Tax Limit -->		1,533,849,207 X	12
		Market Value	Mills
			18,406,190
			(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
		2023-24 (Rebalanced)	2024-25				2023-24 (Rebalanced)	2024-25		
6111	<u>Current Real Estate Taxes</u>									
	Chester City	14.7671	14.3700	-2.67%	Yes	8.5%				
	Chester Twp/Upland Boro	14.2500	13.0800	-8.20%	Yes	8.5%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	8.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	8.5%				

LEA : 125231232 Chester-Upland SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	60,109,382
1200 Special Programs - Elementary / Secondary	47,682,671
1300 Vocational Education	1,918,771
1400 Other Instructional Programs - Elementary / Secondary	2,473,703
1500 Nonpublic School Programs	619,522
1700 Higher Education Programs for Secondary Students	25,000
1800 Pre-Kindergarten	1,400,000
Total Instruction	\$114,229,049
2000 Support Services	
2100 Support Services - Students	9,810,708
2200 Support Services - Instructional Staff	3,948,645
2300 Support Services - Administration	6,696,665
2400 Support Services - Pupil Health	1,839,830
2500 Support Services - Business	2,805,658
2600 Operation and Maintenance of Plant Services	7,829,335
2700 Student Transportation Services	7,373,600
2800 Support Services - Central	2,193,365
2900 Other Support Services	27,881
Total Support Services	\$42,525,687
3000 Operation of Non-Instructional Services	
3200 Student Activities	746,296
3300 Community Services	127,195
Total Operation of Non-Instructional Services	\$873,491
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	8,093,890
Total Facilities Acquisition, Construction and Improvement Services	\$8,093,890
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	10,896,736
5200 Interfund Transfers - Out	540,205
5500 Special and Extraordinary Items	2,739,463
5900 Budgetary Reserve	2,885,109
Total Other Expenditures and Financing Uses	\$17,061,513
Total Estimated Expenditures and Other Financing Uses	\$182,783,630

2024-2025 Final General Fund Budget

LEA : 125231232 Chester-Upland SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	12,992,018
200 Personnel Services - Employee Benefits	8,620,831
300 Purchased Professional and Technical Services	3,683,411
500 Other Purchased Services	33,536,685
600 Supplies	1,232,847
800 Other Objects	43,590
Total Regular Programs - Elementary / Secondary	\$60,109,382
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,201,298
200 Personnel Services - Employee Benefits	3,557,201
300 Purchased Professional and Technical Services	3,373,172
500 Other Purchased Services	35,500,000
600 Supplies	51,000
Total Special Programs - Elementary / Secondary	\$47,682,671
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	930,685
200 Personnel Services - Employee Benefits	617,786
400 Purchased Property Services	9,000
500 Other Purchased Services	294,500
600 Supplies	40,000
700 Property	7,000
800 Other Objects	19,800
Total Vocational Education	\$1,918,771
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	858,641
200 Personnel Services - Employee Benefits	362,364
300 Purchased Professional and Technical Services	884,586
500 Other Purchased Services	368,112
Total Other Instructional Programs - Elementary / Secondary	\$2,473,703
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	619,522
Total Nonpublic School Programs	\$619,522
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	20,000
600 Supplies	5,000
Total Higher Education Programs for Secondary Students	\$25,000
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	784,267
200 Personnel Services - Employee Benefits	514,236
300 Purchased Professional and Technical Services	15,000
500 Other Purchased Services	6,197
600 Supplies	80,300

<u>Description</u>	<u>Amount</u>
Total Pre-Kindergarten	\$1,400,000
Total Instruction	\$114,229,049
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	4,659,580
200 Personnel Services - Employee Benefits	3,141,128
300 Purchased Professional and Technical Services	1,778,000
400 Purchased Property Services	25,000
500 Other Purchased Services	107,500
600 Supplies	99,500
Total Support Services - Students	\$9,810,708
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	790,171
200 Personnel Services - Employee Benefits	530,907
300 Purchased Professional and Technical Services	1,482,340
400 Purchased Property Services	25,000
500 Other Purchased Services	449,009
600 Supplies	220,000
700 Property	444,652
800 Other Objects	6,566
Total Support Services - Instructional Staff	\$3,948,645
2300 Support Services - Administration	
100 Personnel Services - Salaries	3,287,829
200 Personnel Services - Employee Benefits	2,097,906
300 Purchased Professional and Technical Services	1,019,100
400 Purchased Property Services	14,000
500 Other Purchased Services	121,065
600 Supplies	46,265
800 Other Objects	110,500
Total Support Services - Administration	\$6,696,665
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	206,936
200 Personnel Services - Employee Benefits	184,894
300 Purchased Professional and Technical Services	1,418,000
600 Supplies	30,000
Total Support Services - Pupil Health	\$1,839,830
2500 Support Services - Business	
100 Personnel Services - Salaries	738,999
200 Personnel Services - Employee Benefits	448,059
300 Purchased Professional and Technical Services	1,500
400 Purchased Property Services	53,000
500 Other Purchased Services	5,500
600 Supplies	60,500

2024-2025 Final General Fund Budget

LEA : 125231232 Chester-Upland SD

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<u>Description</u>	<u>Amount</u>
800 Other Objects	1,498,100
Total Support Services - Business	\$2,805,658
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,411,041
200 Personnel Services - Employee Benefits	1,594,627
300 Purchased Professional and Technical Services	174,000
400 Purchased Property Services	1,743,896
500 Other Purchased Services	577,021
600 Supplies	1,302,750
700 Property	25,000
800 Other Objects	1,000
Total Operation and Maintenance of Plant Services	\$7,829,335
2700 <u>Student Transportation Services</u>	
300 Purchased Professional and Technical Services	75,000
400 Purchased Property Services	9,500
500 Other Purchased Services	7,130,000
600 Supplies	159,000
800 Other Objects	100
Total Student Transportation Services	\$7,373,600
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	893,128
200 Personnel Services - Employee Benefits	893,979
300 Purchased Professional and Technical Services	45,000
500 Other Purchased Services	275,258
600 Supplies	61,000
800 Other Objects	25,000
Total Support Services - Central	\$2,193,365
2900 <u>Other Support Services</u>	
500 Other Purchased Services	27,881
Total Other Support Services	\$27,881
Total Support Services	\$42,525,687
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	189,250
200 Personnel Services - Employee Benefits	90,831
300 Purchased Professional and Technical Services	59,000
500 Other Purchased Services	309,715
600 Supplies	75,000
700 Property	10,000
800 Other Objects	12,500
Total Student Activities	\$746,296
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	127,195

<u>Description</u>	<u>Amount</u>
Total Community Services	\$127,195
Total Operation of Non-Instructional Services	\$873,491
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
400 Purchased Property Services	8,093,890
Total Facilities Acquisition, Construction and Improvement Services	\$8,093,890
Total Facilities Acquisition, Construction and Improvement Services	\$8,093,890
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	540,205
Total Interfund Transfers - Out	\$540,205
5500 Special and Extraordinary Items	
900 Other Uses of Funds	2,739,463
Total Special and Extraordinary Items	\$2,739,463
5900 Budgetary Reserve	
800 Other Objects	2,885,109
Total Budgetary Reserve	\$2,885,109
Total Other Expenditures and Financing Uses	\$17,061,513
TOTAL EXPENDITURES	\$182,783,630

Cash and Short-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

General Fund	8,900,000	8,900,000
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		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	45,000	100,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	100,000	70,000
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments	\$9,045,000	\$9,070,000
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Long-Term Investments

06/30/2024 Estimate

06/30/2025 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		

Long-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$9,045,000	\$9,070,000
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Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

General Fund		
0510 Bonds Payable	84,260,000	77,200,000
0520 Extended-Term Financing Agreements Payable	12,232,000	10,765,500
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	580,000	706,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	379,021	335,063
0599 Other Noncurrent Liabilities		
Total General Fund	\$97,451,021	\$89,006,563

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		

Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

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

Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

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

Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

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

Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

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	\$97,451,021	\$89,006,563
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Short-Term Payables

06/30/2024 Estimate

06/30/2025 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	\$97,451,021	\$89,006,563
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	3,359,497
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	(2,739,463)
Total Ending Fund Balance - Committed, Assigned, and Unassigned	(\$2,739,463)
5900 Budgetary Reserve	2,885,109
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,505,143