

Unionville-Chadds Ford School District

2019-20 Proposed Final General Fund Budget

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John C. Sanville, Ed.D
Superintendent

Robert W. Cochran, CPA
Dir. of Business & Operations

Joseph L. Deady
Supervisor of Accounting

Unlocking the Potential in All of Us

Unionville-Chadds Ford School District
2019-20 Proposed General Fund Budget
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General Information

May 14, 2019

Legal Requirements

Section 687 of the Public School Code of 1949, as amended, provides the timeline and procedures for public school district budget development and adoption in the Commonwealth of Pennsylvania. The most significant recent amendment to this was with the passage of Act 1 of Special Session 2006.

The 2019-20 preliminary budget was prepared by the Business Office staff, at the direction of the Superintendent, under guidelines established by the Board of School Directors. The *Preliminary General Fund Budget* was adopted by the Board of School Directors at their work session meeting on February 18, 2019. The early presentation and adoption of a *Preliminary General Fund Budget* was in accordance with the budget timeline established under Act 1.

Refinements were made and the *2019-20 Proposed Final General Fund Budget* book was prepared and made available to the public and Board of School Directors on Monday, April 5, 2019 and discussed at a public hearing on May 6, 2019. Further revisions and refinements were made based upon direction and guidance provided by the Board of School Directors and those budget revisions were presented to, and discussed by, the Board of School Directors and public at the public meeting on May 13, 2019. The budget, as revised and proposed herein, was approved by the Board of School Directors on May 13, 2019 as the *2019-20 Proposed Final General Fund Budget*. This *Proposed Final General Fund Budget* is being made available in the District Central Office or on the internet at the District's web site, www.ucfsd.org, for public examination.

Adoption of the Unionville-Chadds Ford School District *2019-20 Final General Fund Budget*, levying of the real estate taxes required to support that budget and adoption of the homestead/farmstead exclusions is scheduled as part of the regular monthly Board meeting on June 17, 2019 at 7:30pm in the District Office Public Conference Room, 740 Unionville Road, Kennett Square, PA 19348.

John C. Sanville
Superintendent

Robert W. Cochran
Director of Business & Operations

Joseph L. Deady
Supervisor of Accounting

Board of School Directors

<u>Name</u>	<u>Position</u>	<u>Region</u>	<u>Term Expires</u>	<u>Committee Assignments</u>
Jeff Hellrung	President	A	2021	CCIU Representative; Chester County School Authority Representative
Dr. Steven Simonson	Vice President	B	2021	Personnel Chair
Elise Anderson	Member	A	2021	Wellness Chair
Carolyn Daniels	Member	C	2019	Communications Chair
Thomas Day	Member	B	2021	Finance Chair
Vic Dupuis	Member	A	2019	Curriculum & Instruction Chair; Negotiations Chair
Gregg Lindner	Member	C	2019	Facilities Chair
John Murphy	Member	C	2019	Legislative Chair; Policy Chair
Robert Sage	Member	B	2019	Technology Chair

Region A - East Marlborough and West Marlborough Townships

Region B - Newlin, Pocopson and Birmingham Townships

Region C - Chadds Ford and Pennsbury Townships

Administration

<u>Name</u>	<u>Position</u>	<u>Telephone</u>
Dr. John C. Sanville	Superintendent	(610) 347-0970 ext 3315
John L. Nolen	Assistant Superintendent	(610) 347-0970 ext 3316
Robert W. Cochran	Director of Business & Operations/Board Secretary	(610) 347-0970 ext 3321
Timothy V. Hoffman	Director of Curriculum & Instruction	(610) 347-0970 ext 3314
Dr. Leah K. Reider	Director of Special Education	(610) 347-0970 ext 3323
Justin C. Webb	Director of Technology	(610) 347-0970 ext 3331
Joseph L. Deady	Supervisor of Accounting/Board Treasurer	(610) 347-0970 ext 3321
James H. Whitesel	Supervisor of Buildings & Grounds	(610) 347-0970 ext 3304
Marie V. Wickersham	Supervisor of Food Services	(610) 347-0970 ext 3334
Marco Sordi	Supervisor of Transportation	(610) 347-0804
Shannon R. Brown	Supervisor of Special Education	(610) 347-0970 ext 3323
Mary E. Garvey	Human Resources Coordinator	(610) 347-0970 ext 3303
Christa M. Fazio	Communications Coordinator	(610) 347-0970 ext 3325
James M. Conley	Unionville High School Principal	(610) 347-1600 ext 3026
Steve M. Dissinger	C.F. Patton Middle School Principal	(610) 347-2000
Shawn B. Dutkiewicz	Chadds Ford Elementary School Principal	(610) 388-1112
Michael T. Audevard	Hillendale Elementary School Principal	(610) 388-1439
Clifton B. Beaver	Pocopson Elementary School Principal	(610) 793-9241
Dr. Michelle K. Lafferty	Unionville Elementary School Principal	(610) 347-1700

Facilities

District Administration Office

740 Unionville Road
Kennett Square, PA 19348
(610) 347-0970
(610) 347-0976 Fax

Unionville High School

750 Unionville Road
Kennett Square, PA 19348
(610) 347-1600
(610) 347-1890 Fax

Chadds Ford Elementary School

3 Baltimore Pike
Chadds Ford, PA 19317
(610) 388-1112
(610) 388-8481 Fax

Pocopson Elementary School

1105 Pocopson Road
West Chester, PA 19382
(610) 793-9241
(610) 793-7792

Transportation Garage

132 East Doe Run Road
Kennett Square, PA 19348
(610) 347-0804
(610) 347-0526 Fax

C.F. Patton Middle School

760 Unionville Road
Kennett Square, PA 19348
(610) 347-2000
(610) 347-0421 Fax

Hillendale Elementary School

1850 Hillendale Road
Chadds Ford, PA 19317
(610) 388-1439
(610) 388-2266 Fax

Unionville Elementary School

1775 West Doe Run Road
Kennett Square, PA 19348
(610) 347-1700
(610) 347-1443

Enrollments – May 1, 2019

Unionville High School	9 – 12	1,376
C.F. Patton Middle School	6 – 8	989
Chadds Ford Elementary School	K – 5 (Pre-first)	363
Hillendale Elementary School	K – 5	362
Pocopson Elementary School	K – 5	581
Unionville Elementary School	K – 5 (Pre-first)	<u>357</u>
Total		<u>4,028</u>

Unionville-Chadds Ford School District
Computation of 2019-2020 Millage

I. Computation of Levy

	<u>Revenue</u>	<u>Collection Rate</u>	<u>Tax Levy</u>
Required Real Estate Tax Revenue	\$ 68,105,315	97.35%	\$ 69,959,235
State Property Tax Reduction Allocation plus carryover			<u>1,491,122</u>
Total Required Tax Levy			<u>\$ 71,450,357</u>

II. Determination of County Shares

			<u>Total Tax Levy</u>	<u>County Share</u>
2017 Chester County Market Value	\$ 2,980,731,999			
2017 UCFSD Total Market Value	<u>\$ 3,726,507,658</u>	= <u>79.98728%</u>	x \$ 71,450,357	= \$ 57,151,198
2017 Delaware County Market Value	\$ 745,775,659			
2017 UCFSD Total Market Value	<u>\$ 3,726,507,658</u>	= <u>20.01272%</u>	x \$ 71,450,357	= \$ 14,299,159

III. Act 1 Rebalancing of Base Real Estate Tax Rates

	<u>Total</u>	<u>Chester</u>	<u>Delaware</u>
2018-2019 Calculated Total Tax Levy	\$ 69,574,614		
Share based on 2017 Market Values		\$ 55,650,841	\$ 13,923,773
Rebalanced Base Mills (not less than actual)		28.5100	25.2393
Maximum Mills Based on Act 1 Index (2.3%)		29.1657	25.8198

IV. Determination of Real Estate Tax Rates

Chester County Millage		<u>Estimated Tax Levy Calc</u>	<u>Mills in Excess of Index</u>	<u>Excpeition Dollars</u>
Chester County Share	\$ 57,151,198			
2019 Chester County Assessed Value	<u>\$ 1,959,713,390</u> = <u>29.16</u>	\$ 57,145,242	N/A	\$ -
Delaware County Millage				
Delaware County Share	\$ 14,299,159			
2019 Delaware County Assessed Value	<u>\$ 556,115,597</u> = <u>25.71</u>	<u>14,297,732</u>	N/A	<u>-</u>
2019-2020 Calculated Total Tax Levy		71,442,974		<u>\$ -</u>
State Property Tax Reduction Allocation		<u>(1,491,122)</u>		
Total Levy minus State Property Tax Reduction Allocation		69,951,852		
Collection Rate		<u>97.35%</u>		
Net Collectable Real Estate Tax Revenue		<u>\$ 68,098,128</u>		

Unionville-Chadds Ford School District
Taxable Assessed Values and DCED TED Market Values History by Township

Taxable Assessed Values (November 15 Certifications) by County Assessment Offices									
Year	Birmingham	E Marlborough	Newlin	Pennsbury	Pocopson	W Marlborough	Chester County	Chadds Ford	Total U-CFSD
2019	\$ 480,341,970 0.42%	\$ 527,512,580 0.98%	\$ 132,339,490 1.29%	\$ 398,868,300 -0.51%	\$ 345,455,530 -0.14%	\$ 75,195,520 -0.34%	\$ 1,959,713,390 0.31%	\$ 556,115,597 0.81%	\$ 2,515,828,987 0.42%
2018	\$ 478,336,630 0.11%	\$ 522,386,020 1.21%	\$ 130,657,810 -0.43%	\$ 400,922,850 0.83%	\$ 345,952,020 0.58%	\$ 75,450,220 -0.37%	\$ 1,953,705,550 0.58%	\$ 551,668,754 0.32%	\$ 2,505,374,304 0.52%
2017	\$ 477,811,030 0.07%	\$ 516,141,080 0.45%	\$ 131,223,910 -0.18%	\$ 397,626,110 0.28%	\$ 343,951,170 0.01%	\$ 75,728,610 1.07%	\$ 1,942,481,910 0.23%	\$ 549,882,814 1.82%	\$ 2,492,364,724 0.57%
2016	\$ 477,453,630 0.11%	\$ 513,850,450 0.21%	\$ 131,459,430 0.46%	\$ 396,496,110 1.78%	\$ 343,918,440 0.10%	\$ 74,923,620 0.36%	\$ 1,938,101,680 0.51%	\$ 540,051,313 0.34%	\$ 2,478,152,993 0.47%
2015	\$ 476,927,270 0.13%	\$ 512,752,230 0.25%	\$ 130,863,420 1.16%	\$ 389,564,715 0.95%	\$ 343,584,160 1.69%	\$ 74,652,010 0.72%	\$ 1,928,343,805 0.70%	\$ 538,238,422 -0.13%	\$ 2,466,582,227 0.52%
2014	\$ 476,285,090 0.12%	\$ 511,455,520 -0.09%	\$ 129,367,900 1.34%	\$ 385,880,555 0.81%	\$ 337,873,920 4.73%	\$ 74,116,000 -0.22%	\$ 1,914,978,985 1.06%	\$ 538,961,091 1.12%	\$ 2,453,940,076 1.07%
2013	\$ 475,694,430 -0.74%	\$ 511,929,310 -0.15%	\$ 127,655,350 0.97%	\$ 382,778,115 -1.04%	\$ 322,609,690 0.47%	\$ 74,277,280 -0.39%	\$ 1,894,944,175 -0.31%	\$ 533,017,484 -0.22%	\$ 2,427,961,659 -0.29%
2012	\$ 479,259,900 -0.69%	\$ 512,715,390 -0.70%	\$ 126,429,360 1.11%	\$ 386,810,331 -0.21%	\$ 321,093,260 1.49%	\$ 74,568,770 2.31%	\$ 1,900,877,011 0.00%	\$ 534,169,326 1.26%	\$ 2,435,046,337 0.28%

Market Values (Original Certifications) by DCED Tax Equalization Division (Formerly STEB)									
Year	Birmingham	E Marlborough	Newlin	Pennsbury	Pocopson	W Marlborough	Chester County	Chadds Ford	Total U-CFSD
2017	\$ 759,090,289 -0.01%	\$ 770,689,619 0.44%	\$ 209,353,051 -0.21%	\$ 608,687,329 0.23%	\$ 489,056,384 0.03%	\$ 143,855,327 1.07%	\$ 2,980,731,999 0.20%	\$ 745,775,659 0.63%	\$ 3,726,507,658 0.28%
2016	\$ 759,202,086 2.78%	\$ 767,300,880 2.66%	\$ 209,793,849 1.92%	\$ 607,276,500 2.58%	\$ 488,927,275 2.13%	\$ 142,339,376 -1.88%	\$ 2,974,839,966 2.31%	\$ 741,098,704 8.25%	\$ 3,715,938,670 3.44%
2015	\$ 738,661,954 0.05%	\$ 747,383,868 0.20%	\$ 205,846,021 1.23%	\$ 591,976,170 0.88%	\$ 478,711,793 1.68%	\$ 145,059,871 0.68%	\$ 2,907,639,677 0.64%	\$ 684,596,362 -0.08%	\$ 3,592,236,039 0.50%
2014	\$ 738,271,754 3.26%	\$ 745,873,657 1.49%	\$ 203,350,016 4.92%	\$ 586,812,979 1.82%	\$ 470,784,821 5.94%	\$ 144,073,618 4.92%	\$ 2,889,166,845 3.12%	\$ 685,125,632 3.30%	\$ 3,574,292,477 3.15%
2013	\$ 714,981,170 -0.67%	\$ 734,935,260 -0.28%	\$ 193,818,503 0.83%	\$ 576,313,451 -1.01%	\$ 444,377,945 0.48%	\$ 137,322,334 -1.51%	\$ 2,801,748,663 -0.40%	\$ 663,248,180 -0.23%	\$ 3,464,996,843 -0.36%
2012	\$ 719,803,634 4.37%	\$ 737,000,562 2.44%	\$ 192,223,361 5.41%	\$ 582,176,175 1.86%	\$ 442,262,260 2.60%	\$ 139,422,607 10.34%	\$ 2,812,888,599 3.40%	\$ 664,788,657 2.98%	\$ 3,477,677,256 3.32%
2011	\$ 689,638,078 -0.62%	\$ 719,466,823 -1.25%	\$ 182,363,057 0.09%	\$ 571,568,105 -0.70%	\$ 431,052,167 -0.76%	\$ 126,360,287 1.72%	\$ 2,720,448,518 -0.67%	\$ 645,557,190 -1.48%	\$ 3,366,005,708 -0.83%
2010	\$ 693,925,563 5.87%	\$ 728,592,996 6.36%	\$ 182,201,566 5.11%	\$ 575,589,905 6.77%	\$ 434,354,964 5.41%	\$ 124,221,542 12.62%	\$ 2,738,886,536 6.35%	\$ 655,240,741 3.06%	\$ 3,394,127,277 5.70%

Unionville-Chadds Ford School District

Tax Millage, Equalized Mills, CPI-U, Act 1 Index and Student Enrollment Change History

Fiscal Year	Millage Rates		Percent Change			Equalized Mill	Prior Oct/Aug CPI-U Δ	Act 1 Index	Student Enrollmnt
	Chester	Delaware	Chester	Delaware	Weighted				
1999-00	14.80	455.70	3.93%	2.34%	3.65%	18.3	1.5%	3.2%	3.1%
2000-01	15.05	13.11	1.69%	N/A	N/A	17.3	2.6%	3.8%	-0.1%
2001-02	16.67	14.93	10.76%	13.88%	11.36%	19.4	3.4%	3.5%	-0.4%
2002-03	18.07	15.76	8.40%	5.56%	7.87%	19.4	2.1%	3.5%	1.6%
2003-04	18.69	16.38	3.43%	3.93%	3.52%	20.5	2.0%	2.9%	1.2%
2004-05	19.15	17.72	2.46%	8.18%	3.53%	18.8	2.0%	3.3%	0.6%
2005-06	19.72	18.16	2.98%	2.48%	2.89%	19.0	3.2%	3.1%	1.5%
2006-07	20.49	18.81	3.90%	3.58%	3.84%	17.6	4.3%	3.9%	3.1%
2007-08	21.57	18.48	5.27%	-1.75%	3.98%	18.3	1.3%	3.4%	1.1%
2008-09	22.53	21.14	4.45%	14.39%	6.39%	16.8	2.0%	4.4%	-0.8%
2009-10	23.58	20.68	4.66%	-2.18%	3.36%	17.2	5.4%	4.1%	0.9%
2010-11	24.26	20.83	2.88%	0.73%	2.47%	16.6	-1.5%	2.9%	-0.8%
2011-12	24.53	21.82	1.11%	4.75%	1.83%	17.1	1.1%	1.4%	0.2%
2012-13	25.18	21.44	2.65%	-1.74%	1.80%	16.8	3.8%	1.7%	-1.8%
2013-14	25.73	21.71	2.18%	1.26%	2.01%	17.4	1.7%	1.7%	1.2%
2014-15	26.44	22.20	2.76%	2.26%	2.66%	17.4	1.5%	2.1%	-0.9%
2015-16	26.99	22.89	2.08%	3.11%	2.28%	17.7	1.7%	1.9%	-0.7%
2016-17	27.69	23.56	2.59%	2.93%	2.66%	17.7	0.2%	2.4%	0.1%
2017-18	28.41	23.63	2.60%	0.30%	2.16%	N/A	1.1%	2.5%	-0.5%
2018-19	28.51	25.15	0.35%	6.43%	1.56%	N/A	1.9%	2.4%	-0.7%
Proposed Budget									
2019-20	29.16	25.71	2.28%	2.23%	2.27%	N/A	2.7%	2.3%	-1.3%
2020-21								2.3%	1.0%
2021-22								2.8%	0.8%
2022-23								3.0%	-0.6%
2023-24								3.2%	-0.4%
5 Year Average			1.98%	3.00%	2.19%				
10 Year Average			2.15%	2.23%	2.17%				
19 Year Average			3.57%	3.70%	3.60%				

Unionville-Chadds Ford School District
Tax Impact on Average Residential Property

Chester County

Tax Year	Taxable Assessed Value	Millage	Millage Change	Taxes at Face	Dollar Change	Percent Change
2019-20	265,480	29.16	0.65	\$ 7,741.40	\$ 172.56	2.28%
2018-19	266,093	28.51	0.10	7,586.31	26.61	0.35%
2017-18	265,687	28.41	0.72	7,548.17	191.29	2.60%
2016-17	265,218	27.69	0.70	7,343.89	185.65	2.59%
2015-16	264,019	26.99	0.55	7,125.87	145.21	2.08%
2014-15	263,072	26.44	0.71	6,955.62	186.78	2.76%
2013-14	262,194	25.73	0.55	6,746.25	144.21	2.18%
2012-13	264,922	25.18	0.65	6,670.74	172.20	2.65%
2011-12	264,988	24.53	0.27	6,500.16	71.55	1.11%
2010-11	267,564	24.26	0.68	6,491.10	181.94	2.88%
Ten Year Average			<u>0.56</u>		<u>\$ 147.80</u>	<u>2.15%</u>

Delaware County

Tax Year	Taxable Assessed Value	Millage	Millage Change	Taxes at Face	Dollar Change	Percent Change
2019-20	260,555	25.71	0.56	\$ 6,698.87	\$ 145.91	2.23%
2018-19	261,667	25.15	1.52	6,580.93	397.73	6.43%
2017-18	261,517	23.63	0.07	6,179.65	18.31	0.30%
2016-17	261,858	23.56	0.67	6,169.37	175.44	2.93%
2015-16	259,524	22.89	0.69	5,940.50	179.07	3.11%
2014-15	259,382	22.20	0.49	5,758.28	127.10	2.26%
2013-14	256,845	21.71	0.27	5,576.10	69.35	1.26%
2012-13	257,789	21.44	(0.38)	5,527.00	(97.96)	-1.74%
2011-12	255,518	21.82	0.99	5,575.40	252.96	4.75%
2010-11	255,815	20.83	0.15	5,328.63	38.37	0.73%
Ten Year Average			<u>0.50</u>		<u>\$ 130.63</u>	<u>2.23%</u>

Unionville-Chadds Ford School District
State Property Tax Relief History

	State Allocation	ChesCo		DelCo Home- steads	Total Approved Properties	Tax Relief per Approved Properties	Millage		Assessment Exclusion		Undistri- buted Amount	Returned by Taxpayer	ChesCo Median Value	DelCo Median Value
		Home- steads	Farm- steads				ChesCo	DelCo	ChesCo	DelCo				
2008-09	\$ 1,488,572	5,333	33	1,015	6,381	\$ 233.43	22.53	21.14	\$ 10,361	\$ 11,042	\$ 88.00	\$ -	\$ 249,480	\$ 230,670
2009-10	1,488,573	5,419	35	1,063	6,517	228.56	23.58	20.68	9,693	11,053	98.00	-	249,880	239,630
2010-11	1,488,605	5,464	35	1,096	6,595	225.84	24.26	20.83	9,309	10,842	88.10	-	249,885	247,120
2011-12	1,488,522	5,490	37	1,132	6,659	223.66	24.53	21.82	9,117	10,250	124.00	1,589.19	249,115	252,690
2012-13	1,488,452	5,486	33	1,136	6,655	223.90	25.18	21.44	8,892	10,443	624.52	447.56	248,510	257,060
2013-14	1,488,693	5,489	36	1,132	6,657	223.79	25.73	21.71	8,697	10,308	547.06	-	248,160	258,335
2014-15	1,488,697	5,481	37	1,120	6,638	224.34	26.44	22.20	8,485	10,105	513.55	-	249,090	265,465
2015-16	1,488,587	5,508	36	1,110	6,654	223.77	26.99	22.89	8,291	9,776	545.12	223.77	249,440	265,465
2016-17	1,488,695	5,455	38	1,135	6,628	224.70	27.69	23.56	8,115	9,538	539.35	224.70	250,070	267,150
2017-18	1,488,600	5,449	70	1,124	6,643	224.18	28.41	23.63	7,891	9,487	707.03	664.11	250,710	269,345
2018-19	1,488,611	5,433	65	1,120	6,618	225.11	28.51	25.15	7,896	8,951	757.88	1,807.30	250,515	273,350
2019-20	1,488,557	5,422	65	1,140	6,627	224.82	29.16	25.71	7,710	8,744	615.77		250,515	272,590

State Property Tax reduction Allocations from gaming revenues and County Assessment Office approved property data are not available until May each year.

Explanation of Budget Formats

Two budget presentation formats are included in this material, supplemented by State required Form PDE-2028. The first format is the *Control Point Budget* utilized to prepare and maintain control over the budgeting process. The second format is by *Function/Object Budget* and is consistent with the State's required format. Form PDE-2028 is presented in compliance with Section 687 of the Public School Code of 1949, as amended.

Control Point Budget Format

The District uses this format during the budget development and execution process. It was developed collaboratively with the Board of School Directors and Administration in 1983 to accomplish the following objectives:

1. Utilize site-based management purchasing decisions at the building and support department levels;
2. Provide a better delineation of costs which are fixed as contrasted to those which may be more discretionary in nature;
3. Identify the need for maintaining certain levels of recurring non-salary expenditures to provide for such things as a reliable transportation fleet, an adequate preventive maintenance program and proper support of the primary mission...instruction; and
4. Identify strategies for controlling spending.

This format is broken into two major sections, the first being those controlled on a site-based principle and the second being those items controlled on a centralized basis. Nearly 90% of the District's costs of operation fall under the central items. And, of the 10% that are site based, many are either fixed in nature or cannot be reasonably controlled from within, such as special education costs, which are dictated by student needs, State and Federal mandates, and program availability.

Function/Object Budget Format

This format is based on the States accounting manual and account codes and presents the major functions and major objects. Functions represent the area or reason of the expenditure (regular education, special education, library, administration, etc.) and objects representing the nature of the expenditure (salary, benefits, supplies, etc). This presentation provides for comparability to other Pennsylvania school districts.

Form PDE-2028

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. Form PDE-2028 presents the budget on a function and object basis.

Control Point Budget Format

Unionville-Chadds Ford School District
General Fund Revenues and Changes in Fund Balance

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Budget	% Increase	% of Total
Current Real Estate	\$ 57,330,744	\$ 59,422,309	\$ 61,080,777	\$ 63,257,325	\$ 64,861,438	\$ 66,212,305	\$ 68,098,128	2.85%	75.45%
Interim Real Estate	463,525	336,301	516,826	298,289	508,859	600,000	600,000	0.00%	0.66%
Public Utility Realty	73,270	75,746	70,114	70,093	65,513	65,000	65,000	0.00%	0.07%
Real Estate Transfers	1,115,042	1,293,205	1,063,810	1,147,390	1,223,302	1,250,000	1,250,000	0.00%	1.38%
Delinquent Taxes	1,347,749	1,354,799	949,271	1,181,717	859,741	1,250,000	1,250,000	0.00%	1.38%
Interest Earnings	20,564	32,816	105,517	309,203	557,659	550,000	850,000	54.55%	0.94%
Tuition	28,761	44,188	27,524	2,274	-	105,000	10,000	-90.48%	0.01%
Student Fees	153,350	296,438	228,503	246,619	248,209	317,500	372,500	17.32%	0.41%
IDEA (includes ARRA)	499,590	474,268	464,208	489,036	510,044	504,703	532,087	5.43%	0.59%
Incarcerated Education	390,023	224,295	178,340	62,889	197,477	250,000	250,000	0.00%	0.28%
Categorical-local	12,350	13,400	16,000	27,790	22,245	25,000	25,000	0.00%	0.03%
Rentals, Contributions & Misc	209,571	204,298	157,248	198,651	152,863	200,000	170,000	-15.00%	0.19%
Subtotal Local Revenue	\$ 61,644,541	\$ 63,772,063	\$ 64,858,137	\$ 67,291,276	\$ 69,207,350	\$ 71,329,508	\$ 73,472,715	3.00%	81.40%
Basic Instructional Subsidy	\$ 3,005,343	\$ 3,005,072	\$ 3,090,566	\$ 3,198,155	\$ 3,269,337	\$ 3,298,523	\$ 3,511,340	6.45%	3.89%
Tuition - Private Placements	14,325	21,087	30,863	53,690	28,078	30,000	30,000	0.00%	0.00%
Homebound & Migrat Chdrn	120	-	40	-	80	200	200	0.00%	0.00%
Special Ed (regular)	1,596,980	1,609,154	1,624,065	1,634,017	1,653,914	1,658,539	1,691,649	2.00%	1.87%
Special Ed (Contngcy & OOS)	14,339	126,508	126,516	150,000	150,000	-	-	0.00%	0.00%
Transportation - Public Schl	571,052	565,851	579,112	578,381	599,896	579,000	587,000	1.38%	0.65%
Transportation - Prvt/Chrtr	153,230	171,710	165,165	145,915	137,445	146,000	121,660	-16.67%	0.13%
Debt Service Subsidy	307,271	398,330	313,706	287,986	329,215	275,707	283,679	2.89%	0.31%
Health Services	80,041	82,461	79,930	80,685	80,502	80,000	80,000	0.00%	0.09%
State Property Tax Reduction	1,488,693	1,488,697	1,488,587	1,488,695	1,488,600	1,488,611	1,488,557	0.00%	1.65%
Accountability/Ready 2 Learn	35,841	95,112	123,588	131,062	127,325	127,325	-	-100.00%	0.00%
Social Security Subsidy	1,277,542	1,325,847	1,294,583	1,354,925	1,399,888	1,411,341	1,462,539	3.63%	1.62%
Retirement Subsidy	3,485,524	3,864,502	4,700,322	5,614,734	6,252,709	6,492,350	6,900,824	6.29%	7.65%
Subtotal State Revenue	\$ 12,030,301	\$ 12,754,331	\$ 13,617,043	\$ 14,718,245	\$ 15,516,987	\$ 15,587,596	\$ 16,157,448	3.66%	17.90%

Unionville-Chadds Ford School District
General Fund Revenues and Changes in Fund Balance

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Budget	% Increase	% of Total
NCLB Title I: Improving Achieve	\$ 99,307	\$ 96,248	\$ 95,335	\$ 100,796	\$ 102,537	\$ 102,537	\$ 102,537	0.00%	0.11%
NCLB Title II-A: High Qiy Tch	57,872	55,533	55,290	54,033	60,343	61,900	61,900	0.00%	0.07%
NCLB Title III: Lang Inst LEP	-	20,596	14,794	12,148	11,469	12,000	12,000	0.00%	0.01%
NCLB Title IV: Safe & Drug Free	-	-	-	-	9,574	-	-	0.00%	0.00%
ACCESS Funds	438,124	41,649	7,015	16,532	56,941	-	455,275	100.00%	0.50%
Subtotal Federal Revenue	\$ 595,303	\$ 214,025	\$ 172,434	\$ 183,509	\$ 240,864	\$ 176,437	\$ 631,712	258.04%	0.70%
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ 66	\$ -	\$ -	0.00%	0.00%
Sale of Fixed Assests	-	-	18,160	10,034	4,382	-	-	0.00%	0.00%
Subtotal Other Fin Sources	\$ -	\$ -	\$ 18,160	\$ 10,034	\$ 4,448	\$ -	\$ -	0.00%	0.00%
Total Revenues	\$ 74,270,145	\$ 76,740,419	\$ 78,665,774	\$ 82,203,064	\$ 84,969,648	\$ 87,093,541	\$ 90,261,875	3.64%	100.00%
Total Expenditures	74,270,144	76,740,418	78,665,774	82,203,065	84,969,648	87,103,529	90,269,062	3.63%	100.01%
Operating Surplus/(Deficit)	\$ 1	\$ 1	\$ -	\$ (1)	\$ -	\$ (9,988)	\$ (7,187)		

	Chester County		Delaware County		Weighted Ave % Inc	Expenditures	Percent Increase
	Tax Rate	Percent Inc	Tax Rate	Percent Inc			
Final 2009-10	23.58	4.66%	20.68	-2.18%	3.36%	\$ 66,382,587	1.44%
Final 2010-11	24.26	2.88%	20.83	0.73%	2.47%	67,198,644	1.23%
Final 2011-12	24.53	1.11%	21.82	4.75%	1.83%	67,074,720	-0.18%
Final 2012-13	25.18	2.65%	21.44	-1.74%	1.80%	70,746,314	5.47%
Final 2013-14	25.73	2.18%	21.71	1.26%	2.01%	74,270,144	4.98%
Final 2014-15	26.44	2.76%	22.20	2.26%	2.66%	76,740,418	3.33%
Final 2015-16	26.99	2.08%	22.89	3.11%	2.28%	78,665,774	2.51%
Final 2016-17	27.69	2.59%	23.56	2.93%	2.66%	82,203,065	4.50%
Final 2017-18	28.41	2.60%	23.63	0.30%	2.16%	84,969,648	3.37%
Budget 2018-19	28.51	0.35%	25.15	6.43%	1.56%	87,103,529	2.51%
Budget 2019-20	29.16	2.28%	25.71	2.23%	2.27%	90,269,062	3.63%

Unionville-Chadds Ford School District
General Fund Revenues and Changes in Fund Balance

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Budget	% Increase	% of Total
Operating Surplus/(Deficit)	\$ 1	\$ 1	\$ -	\$ (1)	\$ -	\$ (9,988)	\$ (7,187)		
Beginning Restricted and Nonspendable Fund Balance	\$ 313,835	\$ 147,649	\$ 607,705	\$ 4,196	\$ 14,411	\$ -	\$ -		
Beginning Committed, Assigned and Unassigned Fund Balance	8,374,141	8,540,327	8,080,271	8,683,780	8,673,564	8,687,975	9,177,987		
Ending Nonspendable Fund Balance	\$ 147,649	\$ 607,705	\$ 4,196	\$ -	\$ 4,291	\$ -	\$ -		
Ending Restricted Fund Balance	-	-	-	-	-	-	-		
Ending Committed Fund Balance	217,632	354,249	74,068	14,411	9,988	-	-		
Ending Assigned Fund Balance	5,008,442	5,007,100	3,397,729	3,380,357	3,396,676	3,396,676	3,396,676		
Ending Unassigned Fund Balance	3,314,254	2,718,922	5,211,983	5,293,207	5,277,020	5,281,311	5,774,124		
Total Ending Fund Balance	\$ 8,687,977	\$ 8,687,976	\$ 8,687,976	\$ 8,687,975	\$ 8,687,975	\$ 8,677,987	\$ 9,170,800		
Unassigned Fund Bal % Current Year Expend:	4.46%	3.54%	6.63%	6.44%	6.21%	6.06%	6.40%		
Unassigned Fund Bal % Next Year Expend:	4.32%	3.46%	6.34%	6.23%	6.06%	5.85%	N/A		

Unionville-Chadds Ford School District
General Fund Expenditures Control Point Summary

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Budget	% Incr	% of Total
Building Allocation (01, 02, 03, 04, 05, 06, 11, 12, 13, 14, 15, 16 & 19)	\$ 1,093,528	\$ 1,224,938	\$ 1,237,427	\$ 1,151,179	\$ 1,206,639	\$ 1,237,198	\$ 1,306,440	5.60%	1.45%
Buildings & Grounds (20 & 21)	2,537,247	3,106,622	1,637,960	3,799,381	3,294,193	1,679,831	1,692,752	0.77%	1.88%
Transportation (24)	470,332	466,264	467,129	563,778	510,441	562,235	703,000	25.04%	0.78%
Curriculum & Instruction (29)	629,500	707,681	741,162	749,754	466,469	727,255	720,475	-0.93%	0.80%
Technology (30)	651,563	854,912	899,923	1,026,259	1,175,583	1,676,000	1,619,000	-3.40%	1.79%
Pupil Services (32, 33 & 34)	1,138,648	1,142,861	1,344,919	1,180,309	1,333,186	1,339,100	1,422,950	6.26%	1.58%
Special Education (26)	3,283,835	3,100,392	3,267,876	2,964,886	3,247,216	3,156,250	3,479,200	10.23%	3.85%
Central:									
Salaries (50)	\$ 35,429,472	\$ 36,154,024	\$ 36,517,488	\$ 37,511,411	\$ 38,377,674	\$ 39,081,716	\$ 40,420,828	3.43%	44.78%
Benefits (52)	15,940,466	17,928,785	19,655,058	21,232,550	23,290,849	24,457,049	25,588,928	4.63%	28.35%
Debt Service (54)	8,333,364	7,255,846	8,310,805	7,659,996	7,726,198	8,404,800	8,485,385	0.96%	9.40%
Fuels & Utilities (56)	2,125,581	1,816,341	1,602,294	1,514,417	1,426,947	1,463,000	1,324,000	-9.50%	1.47%
Occ Ed, CCIU Charter & Oth (63)	1,753,080	1,927,629	1,846,702	1,782,380	1,785,474	1,842,106	2,036,210	10.54%	2.26%
Insurance (61)	404,806	452,165	468,380	488,597	472,538	488,557	499,257	2.19%	0.55%
Administration (58 & 59)	271,805	367,943	436,553	295,182	401,127	404,850	407,700	0.70%	0.45%
Cafeteria	-	-	993	-	-	-	-	0.00%	0.00%
Federal & Categorical Prgm (67)	206,920	234,015	231,103	282,986	255,115	247,634	262,937	6.18%	0.29%
Budgetary Reserves (69)	-	-	-	-	-	335,948	300,000	-10.70%	0.33%
Subtotal Central	\$ 64,465,494	\$ 66,136,748	\$ 69,069,377	\$ 70,767,519	\$ 73,735,921	\$ 76,725,660	\$ 79,325,245	3.39%	87.88%
TOTAL EXPENDITURES	\$ 74,270,147	\$ 76,740,418	\$ 78,665,774	\$ 82,203,065	\$ 84,969,648	\$ 87,103,529	\$ 90,269,062	3.63%	100.00%

Unionville-Chadds Ford School District
General Fund Expenditures Control Point Summary

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Budget	% Incr	% of Total
BUILDING ALLOCATIONS									
Basic Allocations:									
Chadds Ford Elementary	\$ 61,592	\$ 87,096	\$ 62,773	\$ 76,321	\$ 81,920	\$ 74,229	\$ 80,288	8.16%	0.09%
Hillendale Elementary	70,889	59,997	58,815	73,326	72,922	73,972	79,377	7.31%	0.09%
Pocopson Elementary	95,094	134,816	114,908	126,113	123,885	118,246	114,126	-3.48%	0.13%
Unionville Elementary	73,906	84,537	85,546	85,833	69,636	80,995	76,786	-5.20%	0.09%
C.F. Patton Middle School	257,250	255,723	287,422	269,107	223,486	282,009	296,753	5.23%	0.33%
Unionville High School	401,611	463,779	460,749	386,815	480,315	452,797	452,160	-0.14%	0.50%
Subtotal Basic Allocation	960,341	1,085,946	1,070,212	1,017,516	1,052,165	1,082,248	1,099,490	1.59%	1.22%
Other Items (Not Subject to Carryover):									
Salaries:									
CFES Summer Salaries	\$ 1,779	\$ 441	\$ 209	\$ -	\$ 483	\$ 500	\$ 500	0.00%	0.00%
HES Summer Salaries	504	376	84	504	-	200	200	0.00%	0.00%
PES Summer Salaries	-	-	-	-	-	1,500	1,500	0.00%	0.00%
UES Summer Salaries	-	-	987	-	588	1,000	1,000	0.00%	0.00%
Elem Detention-all schls	1,351	790	4,473	1,537	378	1,200	1,200	0.00%	0.00%
CFPMS Summer Guid/Lib/Tech	4,830	4,725	3,864	2,394	-	4,200	2,500	-40.48%	0.00%
CFPMS Dances & Events	6,110	6,969	6,915	4,905	5,006	7,000	7,000	0.00%	0.01%
CFPMS Detention	5,198	3,549	5,345	4,830	5,922	5,300	6,000	13.21%	0.01%
UHS Summer Guid/Lib	25,028	25,862	28,182	31,287	29,274	27,000	27,000	0.00%	0.03%
UHS Dances & Events	17,395	18,769	19,909	25,158	29,960	18,000	25,000	38.89%	0.03%
UHS Detention Sal.	10,899	11,151	12,327	11,592	10,206	12,000	12,000	0.00%	0.01%
UHS Athletic Supplemental	5,610	6,991	6,320	7,096	11,205	6,000	11,000	83.33%	0.01%
Track II Staff Development	-	416	525	-	1,029	1,500	1,500	0.00%	0.00%
Non-Salary:									
Elementary Other Grants	(2,923)	-	-	-	570	-	-	0.00%	0.00%
UHS Band Replacements	11,800	10,654	24,151	7,078	5,514	9,000	9,000	0.00%	0.01%
UHS Postage & F.B. Insur	24,510	23,315	19,377	19,116	10,374	11,800	11,800	0.00%	0.01%
UHS Athlc & Acadmc Playoff	8,302	13,393	23,321	8,392	21,304	20,600	20,600	0.00%	0.02%
UHS Athletics from Gate	-	-	-	-	-	-	35,000	100.00%	0.04%
UHS LINK Weekend	14,187	9,161	7,630	5,824	16,386	19,000	25,000	31.58%	0.03%
Secondary Other Grants	(1,500)	1,500	-	-	5,040	-	-	0.00%	0.00%
Curriculum Services	-	-	257	-	-	-	-	0.00%	0.00%
Track II Staff Development	107	930	3,339	3,950	1,234	9,150	9,150	0.00%	0.01%
Subtotal Other Items	133,187	138,992	167,215	133,663	154,474	154,950	206,950	33.56%	0.23%
Total Building Allocations	\$ 1,093,528	\$ 1,224,938	\$ 1,237,427	\$ 1,151,179	\$ 1,206,639	\$ 1,237,198	\$ 1,306,440	5.60%	1.45%

Unionville-Chadds Ford School District
General Fund Expenditures Control Point Summary

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Budget	% Incr	% of Total
BUILDINGS & GROUNDS									
Summer Wages	\$ 56,543	\$ 61,195	\$ 51,291	\$ 45,029	\$ 44,202	\$ 56,000	\$ 55,000	-1.79%	0.06%
Operations, Preventive Maintenance & Improvements	708,241	699,536	678,815	645,193	707,275	757,000	771,000	1.85%	0.85%
Capital Reserve Fund	1,772,463	2,345,891	907,854	3,109,159	2,542,716	866,831	866,752	-0.01%	0.96%
Total Buildings & Grounds	\$ 2,537,247	\$ 3,106,622	\$ 1,637,960	\$ 3,799,381	\$ 3,294,193	\$ 1,679,831	\$ 1,692,752	0.77%	1.88%
TRANSPORTATION									
Summer Wages & Incentives	\$ 7,586	\$ 7,904	\$ 9,751	\$ 4,455	\$ 12,882	\$ 10,000	\$ 15,000	50.00%	0.02%
Purchased Professional Services	23,760	29,522	11,323	16,628	16,403	18,000	18,000	0.00%	0.02%
Purchased Property Services	10,401	9,976	18,872	10,563	14,789	13,000	13,000	0.00%	0.01%
Contracted Services	9,466	1,855	-	2,392	3,687	28,000	8,000	-71.43%	0.01%
Communications & Travel	10,198	5,497	5,258	13,820	7,295	9,000	9,000	0.00%	0.01%
Supplies	112,630	119,046	113,797	129,766	122,092	140,000	140,000	0.00%	0.16%
Equipment - Buses	296,291	292,465	308,128	386,155	333,292	344,235	500,000	45.25%	0.55%
Total Transportation	\$ 470,332	\$ 466,264	\$ 467,129	\$ 563,778	\$ 510,441	\$ 562,235	\$ 703,000	25.04%	0.78%
CURRICULUM & INSTRUCTION									
Curriculum Summer Salaries	\$ 131,457	\$ 173,488	\$ 138,604	\$ 193,821	\$ 96,676	\$ 118,480	\$ 114,000	-3.78%	0.13%
Textbooks	197,575	164,606	206,813	255,320	187,041	294,000	130,000	-55.78%	0.14%
Instructional equipment	175,590	118,535	83,466	86,936	46,747	38,300	25,000	-34.73%	0.03%
Testing	28,519	33,926	16,643	36,510	16,354	48,500	100,500	107.22%	0.11%
Academic Talented	-	825	1,664	1,290	1,806	2,000	2,000	0.00%	0.00%
Travel & Office expenses	46,718	78,974	130,254	119,071	71,969	105,975	210,975	99.08%	0.23%
Induction expenses	1,127	873	3,262	2,073	1,578	1,000	1,000	0.00%	0.00%
Induction salaries	24,738	21,711	42,420	29,737	25,694	30,000	30,000	0.00%	0.03%
Staff Development Expenses	23,775	78,160	29,039	34,185	17,586	25,000	48,000	92.00%	0.05%
Staff Development Salaries	-	36,582	88,998	(9,188)	1,017	64,000	59,000	-7.81%	0.07%
Total Curriculum & Instruction	\$ 629,500	\$ 707,681	\$ 741,162	\$ 749,754	\$ 466,469	\$ 727,255	\$ 720,475	-0.93%	0.80%

Unionville-Chadds Ford School District
General Fund Expenditures Control Point Summary

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Budget	% Incr	% of Total
TECHNOLOGY									
Technology	\$ 600,277	\$ 823,585	\$ 889,325	\$ 1,003,345	\$ 1,131,075	\$ 1,621,000	\$ 1,561,000	-3.70%	1.73%
Public Relations	40,941	29,947	10,598	22,914	44,509	55,000	58,000	5.45%	0.06%
Technology Salaries	10,346	1,379	-	-	-	-	-	0.00%	0.00%
Total Technology	\$ 651,563	\$ 854,912	\$ 899,923	\$ 1,026,259	\$ 1,175,583	\$ 1,676,000	\$ 1,619,000	-3.40%	1.79%
PUPIL SERVICES									
Substitute Services	\$ 1,044,202	\$ 1,025,471	\$ 1,247,010	\$ 1,080,698	\$ 1,216,222	\$ 1,207,500	\$ 1,288,000	6.67%	1.43%
Professional Services	36,918	36,390	37,852	36,915	52,890	60,000	60,000	0.00%	0.07%
Office Expenses	6,431	11,299	10,636	16,700	13,352	18,500	18,500	0.00%	0.02%
Health Services	33,256	37,860	28,183	27,371	38,951	32,500	38,850	19.54%	0.04%
Homebound	17,840	31,841	21,238	18,624	11,772	20,600	17,600	-14.56%	0.02%
Total Pupil Services	\$ 1,138,648	\$ 1,142,861	\$ 1,344,919	\$ 1,180,309	\$ 1,333,186	\$ 1,339,100	\$ 1,422,950	6.26%	1.58%
SPECIAL EDUCATION									
Private Schools & Tuitions	\$ 182,016	\$ 173,103	\$ 153,829	\$ 108,843	\$ 102,530	\$ 68,000	\$ 77,000	13.24%	0.09%
CCIU Marketplace & Services	2,139,722	1,978,131	2,003,001	1,774,645	1,914,854	1,397,500	1,596,200	14.22%	1.77%
Contracted Professional Services	451,218	641,627	655,256	705,441	947,299	909,000	1,391,000	53.03%	1.54%
Summer Salaries & Benefits	7,090	10,392	1,208	29,886	18,922	49,000	46,000	-6.12%	0.05%
Office Expense	340,400	111,377	94,641	104,506	102,184	480,250	116,000	-75.85%	0.13%
Legal Services	39,836	49,540	145,569	107,977	42,667	150,000	150,000	0.00%	0.17%
ESY Salaries	50,628	64,901	85,273	90,817	118,695	102,500	103,000	0.49%	0.11%
ESY Contracted Services	72,927	71,321	129,099	42,772	64	-	-	0.00%	0.00%
Total Special Education	\$ 3,283,835	\$ 3,100,392	\$ 3,267,876	\$ 2,964,886	\$ 3,247,216	\$ 3,156,250	\$ 3,479,200	10.23%	3.85%

Unionville-Chadds Ford School District
General Fund Expenditures Control Point Summary

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Budget	% Incr	% of Total
CENTRAL									
Salaries:									
Local Funded New Staff	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 295,722	\$ 194,908	-34.09%	0.22%
Non-local Funded New Staff	-	-	-	-	-	-	277,422	100.00%	0.31%
Retirements (Net)	-	-	-	-	-	(301,335)	(408,331)	35.51%	-0.45%
1100 Regular Instruction	18,954,451	19,399,765	19,186,963	19,306,751	19,715,869	20,035,151	20,526,827	2.45%	22.74%
1200 Special Education Programs	4,296,777	4,645,883	4,958,005	5,398,247	5,790,915	5,937,153	6,256,211	5.37%	6.93%
1410 Driver's Education	39,926	-	-	-	-	-	-	0.00%	0.00%
2110 Pupil Services	236,861	248,313	274,966	256,964	255,907	275,339	295,098	7.18%	0.33%
2120 Guidance & Crisis Intervention	1,292,908	1,357,466	1,461,434	1,501,890	1,560,126	1,530,048	1,563,925	2.21%	1.73%
2140 Psychologist Services	413,208	423,519	433,510	439,742	456,745	466,046	483,756	3.80%	0.54%
2220 Technology Support	737,549	720,600	599,793	610,614	623,495	644,323	667,416	3.58%	0.74%
2250 Library	528,312	501,337	508,924	519,485	535,432	545,874	538,810	-1.29%	0.60%
2260 Curriculum & Instruction	427,380	456,996	483,536	470,321	437,600	478,307	489,786	2.40%	0.54%
2310 Board Services	2,373	-	-	343	-	2,600	2,600	0.00%	0.00%
2330 Tax Collector Services	-	-	-	-	-	-	-	0.00%	0.00%
2360 Superintendent's Office	299,578	324,374	340,542	413,898	422,676	410,254	420,100	2.40%	0.47%
2380 Principals' Offices	1,837,575	1,755,616	1,809,484	1,896,611	1,848,649	1,791,014	1,833,998	2.40%	2.03%
2400 Nurses	387,334	409,492	430,923	411,642	415,144	419,063	432,418	3.19%	0.48%
2500 Business Office	659,443	536,147	549,602	572,236	573,838	587,610	586,353	-0.21%	0.65%
2600 Operations & Maintenance	2,375,360	2,420,653	2,426,575	2,498,798	2,436,272	2,433,439	2,488,831	2.28%	2.76%
2700 Transportation	1,701,805	1,737,458	1,777,951	1,769,714	1,761,379	1,851,791	2,022,387	9.21%	2.24%
2818 Technology	441,104	395,870	443,476	489,002	524,381	546,823	559,947	2.40%	0.62%
2820 Communications	-	-	-	80,000	81,840	83,804	97,280	16.08%	0.11%
3200 Student Activities	787,748	810,219	817,827	860,350	922,679	1,033,690	1,076,086	4.10%	1.19%
3300 Community Services	9,780	10,316	13,978	14,803	14,725	15,000	15,000	0.00%	0.02%
Total Salaries	\$ 35,429,472	\$ 36,154,024	\$ 36,517,488	\$ 37,511,411	\$ 38,377,674	\$ 39,081,716	\$ 40,420,828	3.43%	44.78%

Unionville-Chadds Ford School District
General Fund Expenditures Control Point Summary

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Budget	% Incr	% of Total
Benefits:									
Local Funded New Staff	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,499	\$ 41,213	-31.88%	0.05%
Non-Local Funded New Staff	-	-	-	-	-	-	61,502	100.00%	0.07%
Retirement (PSERS)	5,925,148	7,704,955	9,292,253	11,334,554	12,495,112	12,984,699	13,801,647	6.29%	15.29%
FICA/Medicare	2,596,745	2,660,966	2,680,299	2,758,007	2,845,594	2,873,180	2,977,407	3.63%	3.30%
Medical/Dental	6,697,679	7,034,309	7,179,632	6,630,945	7,448,558	8,043,671	8,172,159	1.60%	9.05%
Tuition	279,860	267,239	266,712	290,771	304,653	275,000	300,000	9.09%	0.33%
Workers' Compensation	225,168	227,700	214,019	205,136	175,950	200,000	200,000	0.00%	0.22%
Unemployment Compensation	4,738	33,616	22,144	13,138	20,983	20,000	35,000	75.00%	0.04%
Health Care Trust	211,128	-	-	-	-	-	-	0.00%	0.00%
Total Benefits	\$ 15,940,466	\$ 17,928,785	\$ 19,655,058	\$ 21,232,550	\$ 23,290,849	\$ 24,457,049	\$ 25,588,928	4.63%	28.35%
Debt Service:									
Interest-bonds	\$ 4,368,364	\$ 4,020,846	\$ 4,140,805	\$ 2,469,996	\$ 3,341,198	\$ 3,489,800	\$ 3,260,385	-6.57%	3.61%
Principal-bonds	3,965,000	3,235,000	4,170,000	5,190,000	4,385,000	4,915,000	5,225,000	6.31%	5.79%
Total Debt Service	\$ 8,333,364	\$ 7,255,846	\$ 8,310,805	\$ 7,659,996	\$ 7,726,198	\$ 8,404,800	\$ 8,485,385	0.96%	9.40%
Fuels & Utilities:									
Heating Fuel (Gas, Propane & Oil)	\$ 479,746	\$ 435,729	\$ 299,985	\$ 250,470	\$ 327,842	\$ 315,000	\$ 335,000	6.35%	0.37%
Electricity	1,109,208	869,857	907,930	931,904	746,514	803,000	639,000	-20.42%	0.71%
Transportation Liquid Fuels	430,909	404,303	284,415	227,839	232,069	235,000	230,000	-2.13%	0.25%
Water & Sewer	105,718	106,452	109,964	104,204	120,521	110,000	120,000	9.09%	0.13%
Total Fuels & Utilities	\$ 2,125,581	\$ 1,816,341	\$ 1,602,294	\$ 1,514,417	\$ 1,426,947	\$ 1,463,000	\$ 1,324,000	-9.50%	1.47%

Unionville-Chadds Ford School District
General Fund Expenditures Control Point Summary

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Budget	% Incr	% of Total
Occ Ed, CCIU, Charter & Other:									
Occ Ed Schools	\$ 709,829	\$ 743,106	\$ 767,466	\$ 789,800	\$ 822,592	\$ 871,509	\$ 775,697	-10.99%	0.86%
CCIU Operations	42,640	42,356	42,971	42,450	42,097	42,097	42,013	-0.20%	0.05%
Alternative Education	10,641	2,716	37,156	19,986	26,443	50,000	40,000	-20.00%	0.04%
Incarcerated Education	256,824	260,409	198,586	243,703	192,682	252,500	252,500	0.00%	0.28%
Adjudicated Youth	28,284	23,373	68,182	57,042	61,671	50,000	60,000	20.00%	0.07%
Charter Schools - Regular Ed	374,561	541,564	545,952	516,755	459,532	362,500	597,000	64.69%	0.66%
Charter Schools - Special Ed	330,302	314,105	186,389	112,646	180,458	213,500	269,000	26.00%	0.30%
Total Occ Ed/CCIU/Charter/Prison	\$ 1,753,080	\$ 1,927,629	\$ 1,846,702	\$ 1,782,380	\$ 1,785,474	\$ 1,842,106	\$ 2,036,210	10.54%	2.26%
Insurance:									
Prop/Casulty, Fire & Genrl Liab	\$ 193,215	\$ 202,850	\$ 231,247	\$ 233,837	\$ 231,248	\$ 239,900	\$ 246,950	2.94%	0.27%
School Leaders Legal Liability	100,382	133,766	127,270	148,307	126,445	133,900	134,700	0.60%	0.15%
Fleet Insurance	110,152	115,461	108,806	105,396	113,788	113,700	116,550	2.51%	0.13%
Bonds Treasurer/Secretary	1,057	88	1,057	1,057	1,057	1,057	1,057	0.00%	0.00%
Total Insurance	\$ 404,806	\$ 452,165	\$ 468,380	\$ 488,597	\$ 472,538	\$ 488,557	\$ 499,257	2.19%	0.55%
Administrative Operations:									
Board & Treasurer Services	\$ 28,977	\$ 22,407	\$ 55,580	\$ 26,704	\$ 59,937	\$ 35,700	\$ 36,500	2.24%	0.04%
Tax Collection	9,768	15,313	29,276	11,646	15,871	13,150	13,200	0.38%	0.01%
Legal Services	78,175	43,844	108,276	80,919	57,651	80,000	80,000	0.00%	0.09%
Office of Superintendent	17,906	23,239	20,265	31,129	68,806	31,500	62,000	96.83%	0.07%
Professional Services	58,803	90,428	77,359	51,215	86,826	75,000	85,000	13.33%	0.09%
Property Services	23,959	18,161	15,023	15,058	32,994	20,000	20,000	0.00%	0.02%
Other Services	40,968	58,909	41,495	34,948	27,702	69,000	60,000	-13.04%	0.07%
Supplies	12,219	17,356	17,757	19,384	28,830	20,500	20,500	0.00%	0.02%
Equipment	-	23,109	-	2,688	2,468	-	-	0.00%	0.00%
Administrative Retreat	1,030	22,155	62,671	3,087	2,032	30,000	10,500	-65.00%	0.01%
District Goals	-	21,600	8,850	18,404	18,012	30,000	20,000	-33.33%	0.02%
Refund of Prior Year Receipts	0	11,420	-	-	-	-	-	0.00%	0.00%
Total Administrative Operations	\$ 271,805	\$ 367,943	\$ 436,553	\$ 295,182	\$ 401,127	\$ 404,850	\$ 407,700	0.70%	0.45%

Unionville-Chadds Ford School District
General Fund Expenditures Control Point Summary

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Budget	% Incr	% of Total
Cafeteria:									
Cafeteria Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
Cafeteria Transfers	-	-	993	-	-	-	-	0.00%	0.00%
Total Cafeteria	\$ -	\$ -	\$ 993	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
Federal & Catagorical Programs:									
Accountability Block Grant	\$ -	\$ 26	\$ 61	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
Education Foundation Carry-over	(3,810)	(10,891)	(2,037)	17,226	(14,545)	-	-	0.00%	0.00%
Title I	94,647	98,239	103,937	112,291	96,779	104,741	102,537	-2.10%	0.11%
Title II (A)	57,872	51,174	40,899	68,534	64,307	54,393	61,900	13.80%	0.07%
Title III	-	29,083	14,196	10,482	29,567	6,000	12,000	100.00%	0.01%
Title IV (A)	-	-	-	-	9,574	-	-	0.00%	0.00%
UHS Musicals & Auditorium	10,572	14,759	14,969	16,428	14,819	17,000	18,500	8.82%	0.02%
Summer Academy	1,888	17,237	20,444	14,597	5,000	17,500	17,500	0.00%	0.02%
UHS Driver Education	30,075	19,591	23,038	28,031	33,793	30,000	30,000	0.00%	0.03%
Access	15,677	14,797	15,595	15,396	15,820	18,000	20,500	13.89%	0.00%
Total Federal & Catagorical Program	\$ 206,920	\$ 234,015	\$ 231,103	\$ 282,986	\$ 255,115	\$ 247,634	\$ 262,937	6.18%	0.29%
Budgetary Reserve									
State Budget Uncertainty	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,948	\$ -	-100.00%	0.00%
Special Education Reserve	-	-	-	-	-	-	-	0.00%	0.00%
Regular Reserve	-	-	-	-	-	150,000	150,000	0.00%	0.17%
Carryover Reserve	-	-	-	-	-	150,000	150,000	0.00%	0.17%
Total Budgetary Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 335,948	\$ 300,000	-10.70%	0.33%
Total Central	\$ 64,465,494	\$ 66,136,748	\$ 69,069,377	\$ 70,767,519	\$ 73,735,921	\$ 76,725,660	\$ 79,325,245	3.39%	87.88%
TOTAL EXPENDITURES	\$ 74,270,147	\$ 76,740,418	\$ 78,665,774	\$ 82,203,065	\$ 84,969,648	\$ 87,103,529	\$ 90,269,062	3.63%	100.00%

Function / Object Budget Format

Unionville-Chadds Ford School District
General Fund Summary by Function

Description	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Budget	Budget	
								Percent Change	Percent of Total
BEGINNING FUND BALANCE	\$ 8,687,976	\$ 8,687,976	\$ 8,687,976	\$ 8,687,976	\$ 8,687,975	8,687,975	\$ 9,177,987		

REVENUES & OTHER SOURCES

6000 Local Sources	\$ 61,644,542	\$ 63,772,063	\$ 64,858,137	\$ 67,291,276	\$ 69,207,350	\$ 71,329,508	\$ 73,472,715	3.00%	81.40%
7000 State Sources	12,030,301	12,754,331	13,617,043	14,718,245	15,516,987	15,587,596	16,157,448	3.66%	17.90%
8000 Federal Sources	595,303	214,025	172,434	183,509	240,864	176,437	631,712	258.04%	0.70%
9000 Other Sources	-	-	18,160	10,034	4,448	-	-	0.00%	0.00%
TOTAL REVENUES	\$ 74,270,145	\$ 76,740,419	\$ 78,665,774	\$ 82,203,064	\$ 84,969,649	\$ 87,093,541	\$ 90,261,875	3.64%	100.00%

EXPENDITURES

1100 Regular Instruction	\$ 28,912,364	\$ 30,740,935	\$ 31,444,635	\$ 32,072,630	\$ 33,330,114	\$ 34,136,027	\$ 35,128,549	2.91%	38.92%
1200 Special Education Programs	10,189,109	10,705,338	11,356,969	11,739,522	13,036,627	13,140,805	14,293,632	8.77%	15.83%
1300 Career and Technology Education Program	709,829	743,106	767,466	789,800	822,592	871,509	775,697	-10.99%	0.86%
1400 Other Instructional Programs	398,287	363,642	375,178	390,458	334,570	430,216	421,116	-2.12%	0.47%
2100 Pupil Personnel Services	2,974,984	3,135,117	3,463,107	3,610,568	3,786,659	3,921,307	4,114,786	4.93%	4.56%
2200 Instructional Staff Support Services	3,481,225	3,978,888	4,077,611	4,350,070	4,183,245	5,105,420	5,173,578	1.34%	5.73%
2300 Administration	3,319,109	3,360,730	3,684,820	3,882,698	4,136,904	4,081,709	4,219,169	3.37%	4.67%
2400 Pupil Health Services	578,640	651,105	684,403	648,317	690,378	691,121	770,232	11.45%	0.85%
2500 Business Office Services	1,044,429	988,968	972,956	976,115	1,047,415	1,093,736	1,094,692	0.09%	1.21%
2600 Operation & Maintenance Services	6,435,856	6,393,183	6,407,378	6,517,464	6,500,908	6,722,765	6,697,951	-0.37%	7.42%
2700 Student Transportation Services	3,969,167	4,073,609	4,015,735	3,987,749	4,112,650	4,442,643	4,710,994	6.04%	5.22%
2800 Central Services	675,982	622,361	719,797	953,776	1,070,548	1,070,138	1,269,360	18.62%	1.41%
2900 Other Support Services	42,640	42,356	42,971	42,450	42,097	42,097	42,013	-0.20%	0.05%
3200 Student Activities	1,203,243	1,310,490	1,409,446	1,449,893	1,584,734	1,720,073	1,879,864	9.29%	2.08%
3300 Community Services	18,328	17,434	23,650	22,400	21,296	26,384	25,292	-4.14%	0.03%
4000 Facilities Acquisition & Construction	-	-	-	-	-	-	-	0.00%	0.00%
5100 Debt Service	8,333,364	7,267,266	8,310,805	7,659,996	7,726,198	8,404,800	8,485,385	0.96%	9.40%
5200 Fund Transfers	1,983,591	2,345,891	908,847	3,109,159	2,542,716	866,831	866,752	-0.01%	0.96%
5900 Budgetary Reserve	-	-	-	-	-	335,948	300,000	-10.70%	0.33%
TOTAL EXPENDITURES	\$ 74,270,145	\$ 76,740,418	\$ 78,665,774	\$ 82,203,064	\$ 84,969,648	\$ 87,103,529	\$ 90,269,062	3.63%	100.00%

OPERATING SURPLUS/(DEFICIT)	\$ -	\$ 1	\$ -	\$ -	\$ 1	\$ (9,988)	\$ (7,187)		
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Nonspendable Fund Balance	\$ 147,649	\$ 607,705	\$ 4,196	\$ -	\$ 4,291	\$ -	\$ -		
Committed Fund Balance	217,632	354,249	74,068	14,411	9,988	-	-		
Assigned / Committed Fund Balance	5,008,442	5,007,100	3,397,729	3,380,357	3,396,676	3,380,357	3,396,676		
ENDING UNASSIGNED FUND BALANCE	\$ 3,314,253	\$ 2,718,923	\$ 5,211,983	\$ 5,293,208	\$ 5,277,021	\$ 5,297,630	\$ 5,774,124		
	4.46%	3.54%	6.63%	6.44%	6.21%	6.08%	6.40%		

Unionville-Chadds Ford School District General Fund Summary by Function

Account Number	Account Description	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Budget	Budget Increase/ (Decrease)	Change as a Percent
LOCAL REVENUES										
6111	Current Real Estate Taxes	\$ 57,330,744	\$ 59,422,309	\$ 61,080,777	\$ 63,257,325	\$ 64,861,438	\$ 66,212,305	\$ 68,098,128	\$ 1,885,823	3.3%
6112	Interim Real Estate Taxes	463,526	336,301	516,826	298,289	508,859	600,000	600,000	-	0.0%
6113	Public Utility Realty Tax	73,270	75,746	70,114	70,093	65,513	65,000	65,000	-	0.0%
6153	Real Estate Transfer Taxes	1,115,042	1,293,205	1,063,810	1,147,390	1,223,302	1,250,000	1,250,000	-	0.0%
6411	Delinquent Real Estate Taxes	1,347,749	1,354,799	949,271	1,181,717	859,741	1,250,000	1,250,000	-	0.0%
TOTAL ALL TAXES		\$ 60,330,332	\$ 62,482,360	\$ 63,680,798	\$ 65,954,814	\$ 67,518,853	\$ 69,377,305	\$ 71,263,128	\$ 1,885,823	2.7%
6510	Earnings on Investments	20,564	32,816	105,517	309,203	557,659	550,000	850,000	300,000	1458.8%
6700	Student Activity Parking/Athletic Fees	153,350	296,438	228,503	246,619	248,209	317,500	372,500	55,000	17.3%
6830	Federal Rev from Other LEA's - IDEA	499,590	474,268	464,208	489,036	510,044	504,703	532,087	27,384	5.4%
6910	Rentals	93,105	76,599	62,013	60,731	48,424	60,000	60,000	-	0.0%
6920	Contributions and Donations	-	-	752	100	218	-	-	-	0.0%
6940	Tuition from Patrons	431,134	281,883	221,864	92,953	219,722	380,000	285,000	(95,000)	-25.0%
6992	Energy Incentives & Rebates	90,410	41,440	56,732	54,165	34,383	40,000	40,000	-	0.0%
6999	Miscellaneous Revenues	26,056	86,259	37,751	83,654	69,840	100,000	70,000	(30,000)	-30.0%
TOTAL OTHER LOCAL REVENUE		\$ 1,314,210	\$ 1,289,703	\$ 1,177,339	\$ 1,336,463	\$ 1,688,496	\$ 1,952,203	\$ 2,209,587	\$ 257,384	13.2%
TOTAL LOCAL REVENUES		\$ 61,644,542	\$ 63,772,063	\$ 64,858,137	\$ 67,291,276	\$ 69,207,350	\$ 71,329,508	\$ 73,472,715	\$ 2,143,207	3.0%
STATE REVENUES										
7110	Basic Education Funding	\$ 3,005,343	\$ 3,005,072	\$ 3,090,566	\$ 3,198,155	\$ 3,269,337	\$ 3,298,523	\$ 3,511,340	\$ 212,817	100.0%
7160	Tuition - Orphans & Private Placemen	14,325	21,087	30,863	53,690	28,078	30,000	30,000	-	0.0%
7250	Migratory Children	120	-	40	-	80	200	200	-	0.0%
7271	Special Education	1,611,320	1,735,662	1,750,581	1,784,017	1,803,914	1,658,539	1,691,649	33,110	2.1%
7310	Transportation	724,282	737,561	744,277	724,296	737,341	725,000	708,660	(16,340)	100.0%
7320	Rental Subsidies	307,271	398,330	313,706	287,986	329,215	275,707	283,679	7,972	2.6%
7330	Health Services	80,041	82,461	79,930	80,685	80,502	80,000	80,000	-	0.0%
7340	State Property Tax Reduction Allocati	1,488,693	1,488,697	1,488,587	1,488,695	1,488,600	1,488,611	1,488,557	(54)	0.0%
7501	PA Accountability Grant	35,841	-	-	-	-	-	-	-	100.0%
7505	Ready to Learn Block Grant	-	95,112	123,588	131,062	127,325	127,325	-	(127,325)	100.0%
7810	Social Security Reimbursements	1,277,542	1,325,847	1,294,583	1,354,925	1,399,888	1,411,341	1,462,539	51,198	100.0%
7820	PSERS Retirement Reimbursements	3,485,524	3,864,502	4,700,322	5,614,734	6,252,709	6,492,350	6,900,824	408,474	11.7%
TOTAL STATE REVENUES		\$ 12,030,301	\$ 12,754,331	\$ 13,617,043	\$ 14,718,245	\$ 15,516,987	\$ 15,587,596	\$ 16,157,448	\$ 569,852	3.7%

Unionville-Chadds Ford School District General Fund Summary by Function

Account Number	Account Description	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Budget	Budget Increase/ (Decrease)	Change as a Percent
FEDERAL REVENUES										
8514	Title I: Improving Achievement	\$ 99,307	\$ 96,248	\$ 95,335	\$ 100,796	\$ 102,537	\$ 102,537	\$ 102,537	\$ -	0.0%
8515-421	Title II A: High Quality Teachers	57,872	55,533	55,290	54,033	60,343	61,900	61,900	-	0.0%
8516	Title III: ELL	-	20,596	14,794	12,148	11,469	12,000	12,000	-	0.0%
8517	Title IV: 21st Century Schools	-	-	-	-	9,574	-	-	-	0.0%
8810	ACCESS SBAP Reimbursement	-	-	-	-	53,142	-	455,275	455,275	100.0%
8820	ACCESS Reimbursement for Admin	438,124	41,649	7,015	16,532	3,799	-	-	-	0.0%
TOTAL FEDERAL REVENUES		\$ 595,303	\$ 214,025	\$ 172,434	\$ 183,509	\$ 240,864	\$ 176,437	\$ 631,712	\$ 455,275	107.4%
OTHER FINANCING SOURCES										
9400	Sale of Fixed Assets	\$ -	\$ -	\$ 18,160	\$ 10,034	\$ 4,448	\$ -	\$ -	\$ -	0.0%
TOTAL OTHER FINANCING SRCS		\$ -	\$ -	\$ 18,160	\$ 10,034	\$ 4,448	\$ -	\$ -	\$ -	0.0%
TOTAL REVENUES		\$ 74,270,146	\$ 76,740,419	\$ 78,665,774	\$ 82,203,064	\$ 84,969,649	\$ 87,093,541	\$ 90,261,875	\$ 3,168,334	3.64%

Unionville-Chadds Ford School District General Fund Summary by Function

Account	Description	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Budget	Budget Increase / (Decrease)	Percent Increase / (Decrease)
1000 INSTRUCTION										
1100 REGULAR INSTRUCTION										
1100 100	Salaries & Wages	\$ 19,050,096	\$ 19,515,229	\$ 19,318,677	\$ 19,431,928	\$ 19,841,274	\$ 19,916,894	\$ 20,404,205	\$ 487,311	2.45%
1100 200	Employee Benefits	7,744,349	8,940,368	9,751,673	10,288,770	11,192,039	11,857,982	12,261,797	403,815	3.41%
1100 300	Professional & Technical Services	751,246	729,253	866,861	845,726	997,899	999,539	1,021,753	22,214	2.22%
1100 400	Purchased Property Services	148,287	152,507	176,631	155,028	174,388	167,925	174,000	6,075	3.62%
1100 500	Other Purchased Services	413,855	586,727	589,190	572,466	533,509	422,719	671,950	249,231	58.96%
1100 600	Supplies & Texts	574,081	575,589	588,692	647,446	521,008	706,368	531,144	(175,224)	-24.81%
1100 700	Equipment	230,450	241,261	152,911	131,266	69,997	64,600	63,700	(900)	-1.39%
1100	TOTAL Regular Instruction	\$ 28,912,364	\$ 30,740,935	\$ 31,444,635	\$ 32,072,630	\$ 33,330,114	\$ 34,136,027	\$ 35,128,549	\$ 992,522	2.91%
1200 SPECIAL EDUCATION PROGRAMS										
1200 100	Salaries & Wages	\$ 4,370,442	\$ 4,735,931	\$ 5,060,081	\$ 5,536,610	\$ 5,948,352	\$ 6,234,894	\$ 6,635,321	\$ 400,427	6.42%
1200 200	Employee Benefits	2,126,323	2,504,975	2,844,269	3,264,915	3,706,020	3,786,911	4,102,411	315,500	8.33%
1200 300	Professional & Technical Services	2,856,164	2,879,355	3,033,340	2,635,598	3,010,003	2,383,250	3,119,900	736,650	30.91%
1200 400	Purchased Property Services	7,003	2,625	2,668	2,463	2,467	3,000	3,000	-	0.00%
1200 500	Other Purchased Services	540,477	491,504	346,634	235,710	292,192	291,750	358,000	66,250	22.71%
1200 600	Supplies & Texts	288,700	85,004	68,961	52,508	77,362	101,000	75,000	(26,000)	-25.74%
1200 700	Equipment	-	5,943	1,018	11,719	-	340,000	-	(340,000)	-100.00%
1200 800	Dues & Fees	-	-	-	-	230	-	-	-	0.00%
1200	TOTAL Special Education Program	\$ 10,189,109	\$ 10,705,338	\$ 11,356,969	\$ 11,739,522	\$ 13,036,627	\$ 13,140,805	\$ 14,293,632	\$ 1,152,827	8.77%
1300 CAREER & TECHNOLOGY EDUCATION PROGRAMS										
1300 300	Professional & Technical Services	\$ -	\$ -	\$ -	\$ -	\$ 98,955	\$ 135,000	\$ -	\$ (135,000)	-100.00%
1300 500	Other Purchased Services	709,829	743,106	767,466	789,800	723,637	736,509	775,697	39,188	5.32%
1300	TOTAL Career & Tech Ed Programs	\$ 709,829	\$ 743,106	\$ 767,466	\$ 789,800	\$ 822,592	\$ 871,509	\$ 775,697	\$ (95,812)	-10.99%
1400 OTHER INSTRUCTIONAL PROGRAMS										
1400 100	Salaries & Wages	\$ 51,820	\$ 28,877	\$ 26,436	\$ 20,852	\$ 10,532	\$ 25,000	\$ 23,000	\$ (2,000)	-8.00%
1400 200	Employee Benefits	12,810	8,475	8,552	8,476	3,209	9,616	3,516	(6,100)	-63.44%
1400 300	Professional & Technical Services	36,070	35,976	35,749	38,738	38,948	39,500	39,500	-	0.00%
1400 500	Other Purchased Services	297,587	290,246	304,442	322,391	281,881	356,100	355,100	(1,000)	-0.28%
1400 600	Supplies & Texts	-	68	-	-	-	-	-	-	0.00%
1400	TOTAL Other Instructional Programs	\$ 398,287	\$ 363,642	\$ 375,178	\$ 390,458	\$ 334,570	\$ 430,216	\$ 421,116	\$ (9,100)	-2.12%
1000	Total Instruction	\$ 40,209,589	\$ 42,553,021	\$ 43,944,249	\$ 44,992,411	\$ 47,523,902	\$ 48,578,557	\$ 50,618,994	\$ 2,040,437	-1.43%

Unionville-Chadds Ford School District General Fund Summary by Function

Account	Description	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Budget	Budget Increase / (Decrease)	Percent Increase / (Decrease))
2000 SUPPORT SERVICES										
2100 PUPIL PERSONNEL SERVICES										
2100 100	Salaries & Wages	\$ 1,973,271	\$ 2,058,856	\$ 2,200,548	\$ 2,241,874	\$ 2,309,465	\$ 2,306,537	\$ 2,355,321	\$ 48,784	2.12%
2100 200	Employee Benefits	892,613	960,029	1,149,274	1,236,520	1,349,425	1,425,310	1,520,005	94,695	6.64%
2100 300	Professional & Technical Services	86,028	90,506	85,684	91,475	98,312	144,000	194,000	50,000	34.72%
2100 500	Other Purchased Services	6,424	10,839	8,399	15,251	13,338	20,000	21,500	1,500	7.50%
2100 600	Supplies & Texts	14,265	14,282	16,232	24,239	16,118	24,460	22,960	(1,500)	-6.13%
2100 700	Equipment	2,383	604	2,969	1,208	-	1,000	1,000	-	0.00%
2100	TOTAL Pupil Personnel Services	\$ 2,974,984	\$ 3,135,117	\$ 3,463,107	\$ 3,610,568	\$ 3,786,659	\$ 3,921,307	\$ 4,114,786	\$ 193,479	4.93%
2200 INSTRUCTIONAL STAFF SUPPORT SERVICES										
2200 100	Salaries & Wages	\$ 1,864,696	\$ 1,914,398	\$ 1,872,585	\$ 1,829,910	\$ 1,565,235	\$ 1,859,059	\$ 1,933,998	\$ 74,939	4.03%
2200 200	Employee Benefits	746,205	879,815	919,151	1,163,577	1,139,811	1,286,022	1,221,795	(64,227)	-4.99%
2200 300	Professional & Technical Services	87,422	111,746	41,361	49,506	106,382	66,393	119,000	52,607	79.24%
2200 400	Purchased Property Services	155,154	135,728	182,654	185,749	391,269	50,500	35,500	(15,000)	-29.70%
2200 500	Other Purchased Services	31,734	211,401	106,762	111,740	4,492	210,000	190,000	(20,000)	-9.52%
2200 600	Supplies & Texts	152,538	122,999	159,871	158,151	195,971	143,071	147,310	4,239	2.96%
2200 700	Equipment	443,476	602,801	795,228	851,437	780,085	1,490,375	1,525,975	35,600	2.39%
2200	TOTAL Instructional Staff Support Services	\$ 3,481,225	\$ 3,978,888	\$ 4,077,611	\$ 4,350,070	\$ 4,183,245	\$ 5,105,420	\$ 5,173,578	\$ 68,158	1.34%
2300 ADMINISTRATIVE SERVICES										
2300 100	Salaries & Wages	\$ 2,140,485	\$ 2,081,069	\$ 2,150,974	\$ 2,311,803	\$ 2,430,841	\$ 2,204,868	\$ 2,279,709	\$ 74,841	3.39%
2300 200	Employee Benefits	923,109	1,026,047	1,072,941	1,199,994	1,342,373	1,416,229	1,470,441	54,212	3.83%
2300 300	Professional & Technical Services	126,019	133,355	289,026	218,740	199,879	277,800	290,800	13,000	4.68%
2300 400	Purchased Property Services	13,752	13,564	17,339	14,373	19,013	18,000	18,000	-	0.00%
2300 500	Other Purchased Services	73,012	65,114	62,698	67,947	60,794	71,390	67,254	(4,136)	-5.79%
2300 600	Supplies & Texts	21,065	28,777	39,151	42,985	54,787	63,422	57,965	(5,457)	-8.60%
2300 700	Equipment	(1,439)	-	24,489	-	-	-	-	-	0.00%
2300 800	Dues & Fees	23,107	12,804	28,203	26,854	29,217	30,000	35,000	5,000	16.67%
2300	TOTAL Administrative Services	\$ 3,319,109	\$ 3,360,730	\$ 3,684,820	\$ 3,882,698	\$ 4,136,904	\$ 4,081,709	\$ 4,219,169	\$ 137,460	3.37%
2400 PUPIL HEALTH SERVICES										
2400 100	Salaries & Wages	\$ 391,620	\$ 411,758	\$ 435,833	\$ 411,642	\$ 425,060	\$ 429,063	\$ 482,937	\$ 53,874	12.56%
2400 200	Employee Benefits	158,051	203,752	225,296	209,303	236,283	239,558	258,945	19,387	8.09%
2400 300	Professional & Technical Services	6,768	2,234	1,330	6,026	8,378	2,500	6,400	3,900	156.00%
2400 400	Purchased Property Services	118	-	212	-	210	250	950	700	280.00%
2400 500	Other Purchased Services	-	786	52	654	803	250	1,000	750	300.00%
2400 600	Supplies & Texts	20,458	17,547	19,572	16,338	18,423	18,500	20,000	1,500	8.11%
2400 700	Equipment	1,625	15,027	2,108	4,354	1,220	1,000	-	(1,000)	-100.00%
2400	TOTAL Pupil Health Services	\$ 578,640	\$ 651,105	\$ 684,403	\$ 648,317	\$ 690,378	\$ 691,121	\$ 770,232	\$ 79,111	11.45%

Unionville-Chadds Ford School District General Fund Summary by Function

Account	Description	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Budget	Budget Increase / (Decrease)	Percent Increase / (Decrease)
2500 BUSINESS OFFICE SERVICES										
2500 100	Salaries & Wages	\$ 671,821	\$ 546,365	\$ 565,080	\$ 578,839	\$ 580,233	\$ 597,610	\$ 596,353	\$ (1,257)	-0.21%
2500 200	Employee Benefits	249,036	244,857	271,719	280,586	294,756	321,626	322,839	1,213	0.38%
2500 300	Professional & Technical Services	46,426	80,211	61,882	44,613	80,431	65,000	75,000	10,000	15.38%
2500 400	Purchased Property Services	23,959	18,161	15,023	15,058	32,994	20,000	20,000	-	0.00%
2500 500	Other Purchased Services	31,989	48,015	37,838	31,077	26,356	65,000	56,000	(9,000)	-13.85%
2500 600	Supplies & Texts	12,219	17,356	17,757	19,384	28,830	20,500	20,500	-	0.00%
2500 700	Equipment	-	23,109	-	2,688	2,468	-	-	-	0.00%
2500 800	Dues & Fees	8,979	10,894	3,657	3,871	1,346	4,000	4,000	-	0.00%
2500	TOTAL Business Office Services	\$ 1,044,429	\$ 988,968	\$ 972,956	\$ 976,115	\$ 1,047,415	\$ 1,093,736	\$ 1,094,692	\$ 956	0.09%
2600 OPERATION & MAINTENANCE SERVICES										
2600 100	Salaries & Wages	\$ 2,431,903	\$ 2,481,848	\$ 2,477,866	\$ 2,543,828	\$ 2,480,475	\$ 2,489,439	\$ 2,555,729	\$ 66,290	2.66%
2600 200	Employee Benefits	1,223,287	1,348,677	1,479,308	1,549,254	1,683,835	1,792,026	1,845,572	53,546	2.99%
2600 300	Professional & Technical Services	175,089	143,395	119,663	134,653	133,916	120,000	90,000	(30,000)	-25.00%
2600 400	Purchased Property Services	1,434,995	1,249,083	1,254,303	1,273,287	371,625	370,000	380,000	10,000	2.70%
2600 500	Other Purchased Services	301,221	347,368	367,632	391,500	367,161	385,300	394,150	8,850	2.30%
2600 600	Supplies & Texts	858,531	802,829	705,917	595,484	1,428,468	1,531,000	1,397,500	(133,500)	-8.72%
2600 700	Equipment	10,829	19,982	2,689	29,458	35,428	35,000	35,000	-	0.00%
2600	TOTAL Operation & Maintenance Services	\$ 6,435,856	\$ 6,393,183	\$ 6,407,378	\$ 6,517,464	\$ 6,500,908	\$ 6,722,765	\$ 6,697,951	\$ (24,814)	-0.37%
2700 STUDENT TRANSPORTATION SERVICES										
2700 100	Salaries & Wages	\$ 1,727,450	\$ 1,745,362	\$ 1,787,702	\$ 1,774,168	\$ 1,774,261	\$ 1,986,791	\$ 2,037,387	\$ 50,596	2.55%
2700 200	Employee Benefits	1,237,912	1,350,124	1,375,416	1,321,022	1,494,973	1,554,917	1,639,057	84,140	5.41%
2700 300	Professional & Technical Services	23,760	29,522	11,323	16,628	16,403	18,000	18,000	-	0.00%
2700 400	Purchased Property Services	10,401	9,976	18,872	10,563	14,789	13,000	13,000	-	0.00%
2700 500	Other Purchased Services	129,816	122,812	116,083	121,607	124,771	150,700	133,550	(17,150)	-11.38%
2700 600	Supplies & Texts	543,539	523,349	398,211	357,605	354,161	375,000	370,000	(5,000)	-1.33%
2700 700	Equipment	296,291	292,465	308,128	386,155	333,292	344,235	500,000	155,765	45.25%
2700	TOTAL Student Transportation Services	\$ 3,969,167	\$ 4,073,609	\$ 4,015,735	\$ 3,987,749	\$ 4,112,650	\$ 4,442,643	\$ 4,710,994	\$ 268,351	6.04%
2800 CENTRAL SERVICES										
2800 100	Salaries & Wages	\$ 441,104	\$ 395,870	\$ 443,476	\$ 569,002	\$ 606,221	\$ 630,627	\$ 725,619	\$ 94,992	15.06%
2800 200	Employee Benefits	192,490	196,294	261,342	361,860	419,818	372,511	473,741	101,230	27.18%
2800 300	Professional & Technical Services	39,983	28,753	4,697	14,718	24,535	35,000	35,000	-	0.00%
2800 500	Other Purchased Services	531	264	9,038	7,105	19,188	17,000	17,000	-	0.00%
2800 600	Supplies & Texts	427	1,180	1,245	1,091	786	15,000	15,000	-	0.00%
2800 700	Equipment	1,447	-	-	-	-	-	3,000	3,000	100.00%
2800	TOTAL Central Services	\$ 675,982	\$ 622,361	\$ 719,797	\$ 953,776	\$ 1,070,548	\$ 1,070,138	\$ 1,269,360	\$ 199,222	18.62%

Unionville-Chadds Ford School District General Fund Summary by Function

Account	Description	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Budget	Budget Increase / (Decrease)	Percent Increase / (Decrease))
2900 OTHER SUPPORT SERVICES										
2900 500	Other Purchased Services	\$ 42,640	\$ 42,356	\$ 42,971	\$ 42,450	\$ 42,097	\$ 42,097	\$ 42,013	\$ (84)	-0.20%
2900	TOTAL Other Support Services	\$ 42,640	\$ 42,356	\$ 42,971	\$ 42,450	\$ 42,097	\$ 42,097	\$ 42,013	\$ (84)	-0.20%
2000	Total Support Services	\$ 22,522,032	\$ 23,246,317	\$ 24,068,777	\$ 24,969,206	\$ 25,570,803	\$ 27,170,936	\$ 28,092,775	\$ 921,839	3.39%
3000 OPERATION OF NONINSTRUCTIONAL SERVICES										
3200 STUDENT ACTIVITIES										
3200 100	Salaries & Wages	\$ 825,516	\$ 854,316	\$ 862,340	\$ 909,426	\$ 983,304	\$ 1,103,355	\$ 1,148,986	\$ 45,631	4.14%
3200 200	Employee Benefits	219,251	261,133	290,046	342,633	422,100	387,957	462,017	74,060	19.09%
3200 300	Professional & Technical Services	30,526	48,081	80,346	55,088	39,529	69,556	101,027	31,471	45.25%
3200 400	Purchased Property Services	14,959	14,070	19,845	21,919	18,130	18,700	18,800	100	0.53%
3200 500	Other Purchased Services	22,174	26,234	35,741	19,574	32,143	35,871	34,400	(1,471)	-4.10%
3200 600	Supplies & Texts	81,262	97,084	111,518	91,362	79,837	93,828	103,828	10,000	10.66%
3200 800	Dues & Fees	9,556	9,571	9,609	9,892	9,691	10,806	10,806	-	0.00%
3200	TOTAL Student Activities	\$ 1,203,243	\$ 1,310,490	\$ 1,409,446	\$ 1,449,893	\$ 1,584,734	\$ 1,720,073	\$ 1,879,864	\$ 159,791	9.29%
3300 COMMUNITY SERVICES										
3300 100	Salaries & Wages	\$ 14,699	\$ 13,707	\$ 17,579	\$ 15,543	\$ 15,090	\$ 19,000	\$ 17,500	\$ (1,500)	-7.89%
3300 200	Employee Benefits	3,634	4,237	6,072	5,639	6,207	6,384	6,792	408	6.39%
3300 400	Purchased Property Services	-	-	-	-	-	500	500	-	0.00%
3300 500	Other Purchased Services	(5)	(510)	-	-	-	-	-	-	0.00%
3300 600	Supplies & Texts	-	-	-	1,219	-	500	500	-	0.00%
3300	TOTAL Community Services	\$ 18,328	\$ 17,434	\$ 23,650	\$ 22,400	\$ 21,296	\$ 26,384	\$ 25,292	\$ (1,092)	-4.14%
3000	Total Noninstructional Svcs	\$ 1,221,571	\$ 1,327,924	\$ 1,433,096	\$ 1,472,293	\$ 1,606,030	\$ 1,746,457	\$ 1,905,156	\$ 158,699	9.09%
4000 FACILITIES ACQUISITION & CONSTRUCTION										
4000 700	Equipment	-	-	-	-	-	-	-	-	0.00%
4000	Total Facilities Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%

Unionville-Chadds Ford School District General Fund Summary by Function

Account	Description	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Budget	Budget Increase / (Decrease)	Percent Increase / (Decrease))
5000 OTHER FINANCING USES										
5100 DEBT SERVICE										
5100 800	Interest & Refund of Prior Year's Receipts	\$ 4,368,364	\$ 4,032,266	\$ 4,140,805	\$ 2,469,996	\$ 3,341,198	\$ 3,489,800	\$ 3,260,385	\$ (229,415)	-6.57%
5100 900	Principal	3,965,000	3,235,000	4,170,000	5,190,000	4,385,000	4,915,000	5,225,000	310,000	6.31%
5100	TOTAL Debt Service	\$ 8,333,364	\$ 7,267,266	\$ 8,310,805	\$ 7,659,996	\$ 7,726,198	\$ 8,404,800	\$ 8,485,385	\$ 80,585	0.96%
5200 FUND TRANSFERS										
5220 900	Capital Reserve Fund	\$ 1,772,463	\$ 2,345,891	\$ 908,847	\$ 3,109,159	\$ 2,542,716	\$ 866,831	\$ 866,752	\$ (79)	-0.01%
5240 900	Debt Service Fund	-	-	-	-	-	-	-	-	0.00%
5270 900	Health Care Trust Fund	211,128	-	-	-	-	-	-	-	0.00%
5200	TOTAL Fund transfers	\$ 1,983,591	\$ 2,345,891	\$ 908,847	\$ 3,109,159	\$ 2,542,716	\$ 866,831	\$ 866,752	\$ (79)	-0.01%
5900	Budgetary Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 335,948	\$ 300,000	\$ (35,948)	-10.70%
5000 Total Other Financial Uses		\$ 10,316,955	\$ 9,613,156	\$ 9,219,652	\$ 10,769,154	\$ 10,268,913	\$ 9,607,579	\$ 9,652,137	\$ 44,558	0.46%
Grand Total All Accounts		\$ 74,270,147	\$ 76,740,418	\$ 78,665,774	\$ 82,203,064	\$ 84,969,648	\$ 87,103,529	\$ 90,269,062	\$ 3,165,533	3.63%

Unionville-Chadds Ford School District General Fund Summary by Function

Object	Description	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Budget	Budget Increase / (Decrease)	Percent Increase / (Decrease)
100	TOTAL SALARIES & WAGES	\$ 35,954,922	\$ 36,783,586	\$ 37,219,175	\$ 38,175,425	\$ 38,970,344	\$ 39,803,137	\$ 41,196,065	\$ 1,392,928	3.50%
		48.41%	47.93%	47.31%	46.44%	45.86%	45.70%	45.64%		
200	TOTAL INS & BENEFITS	15,729,068	17,928,785	19,655,058	21,232,550	23,290,849	24,457,049	25,588,928	\$ 1,131,879	4.63%
		21.18%	23.36%	24.99%	25.83%	27.41%	28.08%	28.35%		
300	TOTAL PROF & TECH SVCS	4,265,501	4,312,385	4,631,261	4,151,507	4,853,569	4,355,538	5,110,380	\$ 754,842	17.33%
		5.74%	5.62%	5.89%	5.05%	5.71%	5.00%	5.66%		
400	TOTAL PURCH PROP SVCS	1,808,628	1,595,715	1,687,546	1,678,441	1,024,884	661,875	663,750	\$ 1,875	0.28%
		2.44%	2.08%	2.15%	2.04%	1.21%	0.76%	0.74%		
500	TOTAL OTHER PURCH SVCS	2,601,284	2,986,263	2,794,945	2,729,273	2,522,363	2,804,686	3,117,614	\$ 312,928	11.16%
		3.50%	3.89%	3.55%	3.32%	2.97%	3.22%	3.45%		
600	TOTAL SUPPLIES & TEXTS	2,567,085	2,286,066	2,127,127	2,007,813	2,775,752	3,092,649	2,761,707	\$ (330,942)	-10.70%
		3.46%	2.98%	2.70%	2.44%	3.27%	3.55%	3.06%		
700	TOTAL EQUIPMENT	985,062	1,201,193	1,289,539	1,418,285	1,222,490	2,276,210	2,128,675	\$ (147,535)	-6.48%
		1.33%	1.57%	1.64%	1.73%	1.44%	2.61%	2.36%		
800	TOTAL DUES / FEES / ETC	4,410,005	4,065,535	4,182,274	2,510,613	3,381,681	3,534,606	3,310,191	\$ (224,415)	-6.35%
		5.94%	5.30%	5.32%	3.05%	3.98%	4.06%	3.67%		
900	TOTAL OTHER FIN'L USES	5,948,591	5,580,891	5,078,847	8,299,159	6,927,716	5,781,831	6,091,752	\$ 309,921	5.36%
		8.01%	7.27%	6.46%	10.10%	8.15%	6.64%	6.75%		
	BUDGETARY RESERVE	-	-	-	-	-	335,948	300,000	\$ (35,948)	-10.70%
		0.00%	0.00%	0.00%	0.00%	0.00%	0.39%	0.33%		
TOTAL ALL OBJECTS		\$ 74,270,146	\$ 76,740,418	\$ 78,665,774	\$ 82,203,064	\$ 84,969,648	\$ 87,103,529	\$ 90,269,062	\$ 3,165,533	3.63%

Form PDE-2028

PROPOSED
FINAL GENERAL FUND BUDGET
Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/17/2019

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Robert W Cochran

(610)347-0970

Extn :3319

Contact Person

Telephone

Extension

rwcochran@ucfsd.net

Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2019-2020 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Unionville-Chadds Ford SD	COUNTY : Chester	AUN : 124158503
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than or equal to the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than or equal to)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2019-2020 (compared to 2018-2019)?

Yes ☒

No ☐

If yes, see information below, taken from the 2019-2020 General Fund Budget.

Total Budgeted Expenditures	\$90269062
Ending Unassigned Fund Balance	\$5774124
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.4%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes ☒

No ☐

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

SIGNATURE OF SUPERINTENDENT	DATE
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DUE DATE: AUGUST 15, 2019

CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2019-2020 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Unionville-Chadds Ford SD	County : Chester	AUN Number : 124158503
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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
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Experience dictates there are certain items that are difficult to accurately predict, including state revenues, when formulating a budget.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	This represents approximately 6% of expenditures and is a reserve against financial calamity such as a reduction of or lack of state revenues
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned fund balance is for employee severance and retirement obligations

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	
0830 Committed Fund Balance	3,396,676
0840 Assigned Fund Balance	5,781,311
0850 Unassigned Fund Balance	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$9,177,987</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	73,472,715
7000 Revenue from State Sources	16,157,448
8000 Revenue from Federal Sources	631,712
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$90,261,875</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$99,439,862</u>

LEA : 124158503 Unionville-Chadds Ford SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	68,098,128
6112 Interim Real Estate Taxes	600,000
6113 Public Utility Realty Taxes	65,000
6150 Current Act 511 Taxes - Proportional Assessments	1,250,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,250,000
6500 Earnings on Investments	850,000
6700 Revenues from LEA Activities	372,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	532,087
6910 Rentals	60,000
6940 Tuition from Patrons	285,000
6990 Refunds and Other Miscellaneous Revenue	110,000
REVENUE FROM LOCAL SOURCES	\$73,472,715
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	3,511,340
7160 Tuition for Orphans Subsidy	30,000
7250 Migratory Children	200
7271 Special Education funds for School-Aged Pupils	1,691,649
7311 Pupil Transportation Subsidy	587,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	121,660
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	283,679
7330 Health Services (Medical, Dental, Nurse, Act 25)	80,000
7340 State Property Tax Reduction Allocation	1,488,557
7810 State Share of Social Security and Medicare Taxes	1,462,539
7820 State Share of Retirement Contributions	6,900,824
REVENUE FROM STATE SOURCES	\$16,157,448
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	102,537
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	61,900
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	12,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	455,275
REVENUE FROM FEDERAL SOURCES	\$631,712
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	90,261,875

Act 1 Index (current): 2.3%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$68,105,315		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,491,122</u>		
Total Approx. Tax Revenue:	\$69,596,437		
Approx. Tax Levy for Tax Rate Calculation:	\$71,450,357		

	Chester	Delaware	Total
2018-19 Data			
a. Assessed Value	\$1,953,705,550	\$551,668,754	\$2,505,374,304
b. Real Estate Mills	28.5100	25.1500	
I. 2019-20 Data			
c. 2017 STEB Market Value	\$2,980,731,999	\$745,775,659	\$3,726,507,658
d. Assessed Value	\$1,959,713,390	\$556,115,597	\$2,515,828,987
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2018-19 Calculations			
f. 2018-19 Tax Levy	\$55,700,145	\$13,874,469	\$69,574,614
(a * b)			
2019-20 Calculations			
g. Percent of Total Market Value	79.98728%	20.01272%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$55,650,841	\$13,923,773	\$69,574,614
(f Total * g)			
i. Base Mills Subject to Index	28.5100	25.2393	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	97.35000%	97.35000%	97.35000%
k. Tax Levy Needed	\$57,151,197	\$14,299,160	\$71,450,357
(Approx. Tax Levy * g)			
I. 2019-20 Real Estate Tax Rate	29.1600	25.7100	
(k / d * 1000)			
m. Tax Levy Generated by Mills	\$57,145,242	\$14,297,732	\$71,442,974
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$69,951,852
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$68,098,128
(n * Est. Pct. Collection)			

Act 1 Index (current):	2.3%		
Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$68,105,315		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,491,122</u>		
Total Approx. Tax Revenue:	\$69,596,437		
Approx. Tax Levy for Tax Rate Calculation:	\$71,450,357		

	Chester	Delaware	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	29.1657	25.8198	
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)	\$57,156,413	\$14,358,793	\$71,515,206
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	\$7,710.00	\$8,744.00	
Number of Homestead/Farmstead Properties	5487	1140	6627
Median Assessed Value of Homestead Properties			\$261,553

Act 1 Index (current): 2.3%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$68,105,315		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,491,122</u>		
Total Approx. Tax Revenue:	\$69,596,437		
Approx. Tax Levy for Tax Rate Calculation:	\$71,450,357		

	Chester	Delaware		Total
<hr/>				
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$1,488,557	Lowering RE Tax Rate	\$1,488,557
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$2,565		\$2,565
Amount of Tax Relief from State/Local Sources				\$1,491,122

CODE								
6111 <u>Current Real Estate Taxes</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>
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>					
Chester	1,959,713,390	29.1600	57,145,242				97.35000%	
Delaware	556,115,597	25.7100	14,297,732				97.35000%	
Totals:	2,515,828,987		71,442,974	-	1,491,122	=	69,951,852 X	97.35000% = 68,098,128
				<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			0.000%	0.000%	0	0	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	1,250,000	1,250,000	
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0	
6155	Current Act 511 Business Privilege Taxes			0.000	0.000	0	0	
6156	Current Act 511 Mechanical Device Taxes – Percentage			0.000%	0.000%	0	0	
6157	Current Act 511 Mercantile Taxes			0.000	0.000	0	0	
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0	
Total Current Act 511 Taxes– Proportional Assessments						1,250,000	1,250,000	
Total Act 511, Current Taxes							1,250,000	
Act 511 Tax Limit -->				3,726,507,658 X		12	44,718,092	
				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
		2018-19 (Rebalanced)	2019-20				2018-19 (Rebalanced)	2019-20		
6111	<u>Current Real Estate Taxes</u>									
	Chester	28.5100	29.1600	2.28%	Yes	2.3%				
	Delaware	25.2393	25.7100	1.87%	Yes	2.3%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.3%				

LEA : 124158503 Unionville-Chadds Ford SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	35,128,549
1200 Special Programs - Elementary / Secondary	14,293,632
1300 Vocational Education	775,697
1400 Other Instructional Programs - Elementary / Secondary	421,116
Total Instruction	\$50,618,994
2000 Support Services	
2100 Support Services - Students	4,114,786
2200 Support Services - Instructional Staff	5,173,578
2300 Support Services - Administration	4,219,169
2400 Support Services - Pupil Health	770,232
2500 Support Services - Business	1,094,692
2600 Operation and Maintenance of Plant Services	6,697,951
2700 Student Transportation Services	4,710,994
2800 Support Services - Central	1,269,360
2900 Other Support Services	42,013
Total Support Services	\$28,092,775
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,879,864
3300 Community Services	25,292
Total Operation of Non-Instructional Services	\$1,905,156
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	8,485,385
5200 Interfund Transfers - Out	866,752
5900 Budgetary Reserve	300,000
Total Other Expenditures and Financing Uses	\$9,652,137
Total Estimated Expenditures and Other Financing Uses	\$90,269,062

LEA : 124158503 Unionville-Chadds Ford SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	20,404,205
200 Personnel Services - Employee Benefits	12,261,797
300 Purchased Professional and Technical Services	1,021,753
400 Purchased Property Services	174,000
500 Other Purchased Services	671,950
600 Supplies	531,144
700 Property	63,700
Total Regular Programs - Elementary / Secondary	\$35,128,549
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,635,321
200 Personnel Services - Employee Benefits	4,102,411
300 Purchased Professional and Technical Services	3,119,900
400 Purchased Property Services	3,000
500 Other Purchased Services	358,000
600 Supplies	75,000
Total Special Programs - Elementary / Secondary	\$14,293,632
1300 <u>Vocational Education</u>	
500 Other Purchased Services	775,697
Total Vocational Education	\$775,697
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	23,000
200 Personnel Services - Employee Benefits	3,516
300 Purchased Professional and Technical Services	39,500
500 Other Purchased Services	355,100
Total Other Instructional Programs - Elementary / Secondary	\$421,116
Total Instruction	\$50,618,994
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,355,321
200 Personnel Services - Employee Benefits	1,520,005
300 Purchased Professional and Technical Services	194,000
500 Other Purchased Services	21,500
600 Supplies	22,960
700 Property	1,000
Total Support Services - Students	\$4,114,786
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,933,998
200 Personnel Services - Employee Benefits	1,221,795
300 Purchased Professional and Technical Services	119,000
400 Purchased Property Services	35,500
500 Other Purchased Services	190,000
600 Supplies	147,310

LEA : 124158503 Unionville-Chadds Ford SD

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<u>Description</u>	<u>Amount</u>
700 Property	1,525,975
Total Support Services - Instructional Staff	\$5,173,578
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,279,709
200 Personnel Services - Employee Benefits	1,470,441
300 Purchased Professional and Technical Services	290,800
400 Purchased Property Services	18,000
500 Other Purchased Services	67,254
600 Supplies	57,965
800 Other Objects	35,000
Total Support Services - Administration	\$4,219,169
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	482,937
200 Personnel Services - Employee Benefits	258,945
300 Purchased Professional and Technical Services	6,400
400 Purchased Property Services	950
500 Other Purchased Services	1,000
600 Supplies	20,000
Total Support Services - Pupil Health	\$770,232
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	596,353
200 Personnel Services - Employee Benefits	322,839
300 Purchased Professional and Technical Services	75,000
400 Purchased Property Services	20,000
500 Other Purchased Services	56,000
600 Supplies	20,500
800 Other Objects	4,000
Total Support Services - Business	\$1,094,692
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,555,729
200 Personnel Services - Employee Benefits	1,845,572
300 Purchased Professional and Technical Services	90,000
400 Purchased Property Services	380,000
500 Other Purchased Services	394,150
600 Supplies	1,397,500
700 Property	35,000
Total Operation and Maintenance of Plant Services	\$6,697,951
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	2,037,387
200 Personnel Services - Employee Benefits	1,639,057
300 Purchased Professional and Technical Services	18,000
400 Purchased Property Services	13,000
500 Other Purchased Services	133,550
600 Supplies	370,000
700 Property	500,000

LEA : 124158503 Unionville-Chadds Ford SD

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Description	Amount
Total Student Transportation Services	\$4,710,994
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	725,619
200 Personnel Services - Employee Benefits	473,741
300 Purchased Professional and Technical Services	35,000
500 Other Purchased Services	17,000
600 Supplies	15,000
700 Property	3,000
Total Support Services - Central	\$1,269,360
2900 <u>Other Support Services</u>	
500 Other Purchased Services	42,013
Total Other Support Services	\$42,013
Total Support Services	\$28,092,775
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	1,148,986
200 Personnel Services - Employee Benefits	462,017
300 Purchased Professional and Technical Services	101,027
400 Purchased Property Services	18,800
500 Other Purchased Services	34,400
600 Supplies	103,828
800 Other Objects	10,806
Total Student Activities	\$1,879,864
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	17,500
200 Personnel Services - Employee Benefits	6,792
400 Purchased Property Services	500
600 Supplies	500
Total Community Services	\$25,292
Total Operation of Non-Instructional Services	\$1,905,156
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	3,260,385
900 Other Uses of Funds	5,225,000
Total Debt Service / Other Expenditures and Financing Uses	\$8,485,385
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	866,752
Total Interfund Transfers - Out	\$866,752
5900 <u>Budgetary Reserve</u>	
800 Other Objects	300,000

LEA : 124158503 Unionville-Chadds Ford SD

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$300,000
Total Other Expenditures and Financing Uses	\$9,652,137
TOTAL EXPENDITURES	\$90,269,062

LEA : 124158503 Unionville-Chadds Ford SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	16,000,000	16,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	3,400,000	4,300,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	8,500,000	4,500,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	600,000	600,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	65,000	65,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$28,565,000	\$25,465,000
<u>Long-Term Investments</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	4,000,000	4,000,000
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		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	25,000	25,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

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<u>Long-Term Investments</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$4,025,000	\$4,025,000
TOTAL CASH AND INVESTMENTS	\$32,590,000	\$29,490,000

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund		
0510 Bonds Payable	81,190,000	75,995,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,800,000	1,800,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$82,990,000	\$77,795,000
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness	06/30/2019 Estimate	06/30/2020 Projection
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

Long-Term Indebtedness	06/30/2019 Estimate	06/30/2020 Projection
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Investment Trust Fund		
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
0530 Lease-Purchase 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	\$82,990,000	\$77,795,000

<u>Short-Term Payables</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	12,000,000	12,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	1,000,000	1,000,000
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	\$13,000,000	\$13,000,000
TOTAL INDEBTEDNESS	\$95,990,000	\$90,795,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,396,676
0850 Unassigned Fund Balance	5,774,124
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,170,800
5900 Budgetary Reserve	300,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$9,470,800