

Unionville-Chadds Ford School District



2009-10 Proposed General Fund Budget

Public Inspection Copy

Sharon E. Parker
Superintendent

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

Unionville-Chadds Ford School District
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General Information



Unionville-Chadds Ford School District

Administrative Offices • 740 Unionville Road • Kennett Square, PA 19348

Sharon E. Parker
Superintendent

Phone: (610) 347-0970
Fax: (610) 347-0976
Web: www.ucfsd.org

Robert W. Cochran, CPA
Director of Business & Operations

Legal Requirements

Section 687 of the Public School Code of 1949, as amended, has historically provided the timeline and procedures for public school district budget development and adoption in the Commonwealth of Pennsylvania. However, with the passage of Act 1 of Special Session House 2006, the Pennsylvania Legislature has made changes to this timeline and the procedures. As such, the timeline for this year's budget preparation and adoption has been altered significantly from past years.

A very preliminary budget was prepared by the Business Office staff, at the direction of the Superintendent, under guidelines established by the Board of School Directors. This preliminary budget was adopted by the Board of School Directors at their public work session on February 9, 2009. The early presentation and adoption of a preliminary budget was in accordance with the budget timeline established under Act 1.

Refinements were made to the preliminary budget and it was presented, in greater detail, to the public and Board at the regular public meeting on April 13, 2009. Revisions were made based upon direction and guidance provided by the Board of School Directors and, at a public hearing on May 4, 2009, those budget revisions were presented to the Board and public. The budget, as revised and proposed herein was prepared for the Board as of May 14, 2009. This proposed 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.

Final adoption of the 2009-10 Unionville-Chadds Ford School District budget, and levying of the real estate taxes required to support that budget, is scheduled as part of the regular monthly Board meeting on June 15, 2009 at 7:30pm in the Gymnasium of Pocopson Elementary School, 1105 Pocopson Road, West Chester, PA 19382.

Sharon E. Parker

Superintendent

Robert W. Cochran, CPA

Director of Business & Operations

Board of School Directors

<u>Name</u>	<u>Position</u>	<u>Region</u>	<u>Term Expires</u>	<u>Committee Assignments</u>
Kathleen Brown	President	A	2009	
Edward Murray	Vice President	B	2009	Finance Chair, CCIU Representative
Curt Baker	Member	B	2011	
Karen Halstead	Member	A	2009	Facilities Chair
Dr. Paul Price	Member	C	2011	
Dr. Corinne R. Sweeney	Member	A	2011	Personnel Chair
Timotha Trigg	Member	C	2011	Curriculum Chair, Legislative & Policy Chair
Edward V. Wandersee	Member	C	2011	
Dr. Therese B. West	Member	B	2009	Communications Chair, Chester County School Authority Representative

Region A - East Marlboro, West Marlboro

Region B - Newlin, Pocopson, Birmingham

Region C - Chadds Ford, Pennsbury

Administration

<u>Name</u>	<u>Position</u>	<u>Telephone</u>
Sharon E. Parker	Superintendent	(610) 347-0970 ext 3315
Kenneth E. Batchelor	Assistant to the Superintendent	(610) 347-0970 ext 3316
Robert W. Cochran, CPA	Director of Business & Operations/Board Secretary	(610) 347-0970 ext 3321
Richard B. Hug	Director of Communications & Technology	(610) 347-0970 ext 3322
Sharon Allen-Spann	Director of Pupil & Staff Services	(610) 347-0970 ext 3302
Dr. John C. Sanville	Director of Secondary Education	(610) 347-0970 ext 3314
John L. Nolen	Director of Elementary Education	(610) 347-0970 ext 3314
Christine A. Kramer	Director of Special Education	(610) 347-0970 ext 3323
James K. Fulginiti	Director of Student Life	(610) 347-0970 ext 3336
Cheryl A. Morett	Supervisor of Special Education	(610) 347-0970 ext 3323
Dominick V. Guiseppe	Supervisor of Accounting	(610) 347-0970 ext 3321
Rick Hostetler	Supervisor of Buildings & Grounds	(610) 347-0970 ext 3304
Marie V. Wickersham	Supervisor of Food & Nutrition Services	(610) 347-0970 ext 3334
Gail R. Wolfel	Supervisor of Transportation	(610) 347-0804
Paula Massanari	Unionville High School Principal	(610) 347-1600 ext 3039
Bruce H. Vosburgh	C.F. Patton Middle School Principal	(610) 347-2000
Mark S. Ransford	Chadds Ford Elementary School Principal	(610) 388-1112
Steve M. Dissinger	Hillendale Elementary School Interim Principal	(610) 388-1439
Dr. Andrew M. M ^C Laughlin	Pocopson Elementary School Principal	(610) 793-9241
Clifton B. Beaver	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 – April 28, 2009

Unionville High School	9 – 12	1,378
C.F. Patton Middle School	6 – 8	1,007
Chadds Ford Elementary School	K – 5 (Pre-first)	334
Hillendale Elementary School	K – 5	377
Pocopson Elementary School	K – 5 (Pre-first)	607
Unionville Elementary School	K – 5 (Pre-first)	<u>429</u>
Total		<u>4,132</u>

Unionville-Chadds Ford School District
Computation of 2009-10 Millage

I. Computation of Levy

Approx Real Estate Tax Revenue		\$ 54,054,107	
State Property Tax Reduction Allocation		<u>1,488,573</u>	
Tax Revenue for Tax rate Calculation	= <u>Total Levy</u>	<u>\$ 55,542,680</u>	= <u>\$56,676,204</u>
Collection Percentage		98.00%	

II. Determination of County Shares

			<u>Total Levy</u>	<u>County Share</u>
2007 Chester County Market Value	\$ 2,259,903,400	= <u>80.957%</u> x	\$ 56,676,204	= \$45,883,219
2007 UCFSM Total Market Value	\$ 2,791,494,400			
2007 Delaware County Market Value	\$ 531,591,000	= <u>19.043%</u> x	\$ 56,676,204	= \$10,792,985
2007 UCFSM Total Market Value	\$ 2,791,494,400			

Note: Market Values determined and certified by State Tax Equilization Board (STEB) June 30, 2006

III. Determination of Real Estate Tax Rates

<u>Chester County Millage</u>		<u>Estimated Tax Levy Calc</u>	<u>Estimated Tax Revenues</u>
Chester County Share	\$ 45,883,219 = <u>23.91</u>	\$ 45,864,930	\$44,947,632
2009 Chester County Assessed Value	\$ 1,918,232,120		
<u>Delaware County Millage</u>			
Delaware County Share	\$ 10,792,985 = <u>20.97</u>	10,792,849	<u>10,576,992</u>
2009 Delaware County Assessed Value	\$ 514,680,467		
		<u>\$ 56,657,779</u>	<u>\$55,524,624</u>
Total Revenue minus State Property Tax Reduction Allocation			<u>\$54,036,050</u>

IV. Collected Mill Value

Chester County	\$ 1,879,867
Delaware County	<u>504,387</u>
Total	<u>\$ 2,384,254</u>

Unionville-Chadds Ford School District
Taxable Assessed Value and STEB Market Value Changes by Township

	<u>2008 Taxable Assessed Values</u>	<u>2009 Taxable Assessed Values</u>	<u>Percent Change</u>	<u>Percent of Total</u>	<u>Dollar Change in Assessed Values</u>
Birmingham	\$ 488,833,360	\$ 488,718,215	-0.02%	20.09%	\$ (115,145)
East Marlborough (UCF)	528,988,770	525,814,310	-0.60%	21.61%	(3,174,460)
Newlin	125,249,470	125,507,120	0.21%	5.16%	257,650
Pennsbury	391,662,795	390,587,035	-0.27%	16.05%	(1,075,760)
Pocopson	299,172,580	315,134,330	5.34%	12.95%	15,961,750
West Marlborough	<u>72,246,860</u>	<u>72,471,110</u>	0.31%	2.98%	<u>224,250</u>
Subotal Chester County	1,906,153,835	1,918,232,120	0.63%		12,078,285
Chadds Ford	<u>491,940,970</u>	<u>514,680,467</u>	4.62%	21.15%	<u>22,739,497</u>
Total U-CFSD	<u>\$ 2,398,094,805</u>	<u>\$ 2,432,912,587</u>	1.45%		<u>\$ 34,817,782</u>

	<u>2006 STEB Market Values</u>	<u>2007 STEB Market Values</u>	<u>Percent Change</u>	<u>Percent of Total</u>	<u>Dollar</u>
Birmingham	\$ 581,747,400	\$ 585,593,600	0.66%	20.98%	\$ 3,846,200
East Marlborough (UCF)	616,660,200	625,078,300	1.37%	22.39%	8,418,100
Newlin	146,412,100	154,514,000	5.53%	5.54%	8,101,900
Pennsbury	472,934,100	479,316,600	1.35%	17.17%	6,382,500
Pocopson	318,655,100	319,369,800	0.22%	11.44%	714,700
West Marlborough	<u>94,569,800</u>	<u>96,031,100</u>	1.55%	3.44%	<u>1,461,300</u>
Subotal Chester County	2,230,978,700	2,259,903,400	1.30%		28,924,700
Chadds Ford	<u>540,112,600</u>	<u>531,591,000</u>	-1.58%	19.04%	<u>(8,521,600)</u>
Total U-CFSD	<u>\$ 2,771,091,300</u>	<u>\$ 2,791,494,400</u>	0.74%		<u>\$ 20,403,100</u>

Unionville-Chadds Ford School District
Tax Millage, CPI-U and Act 1 Index History

Fiscal Year	Millage Rates		Percent Change		Prior October CPI-U Δ	Act 1 Index	Student Enrollmnt
	Chester	Delaware	Chester	Delaware			
1990-91	171.50	303.30	8.54%	21.32%	4.5%	N/A	-3.3%
1991-92	181.90	366.40	6.06%	20.80%	6.3%	N/A	0.8%
1992-93	191.00	375.60	5.00%	2.51%	2.9%	N/A	2.4%
1993-94	200.30	362.20	4.87%	-3.57%	3.2%	N/A	2.9%
1994-95	202.80	369.60	1.25%	2.04%	2.8%	N/A	3.2%
1995-96	210.50	386.00	3.80%	4.44%	2.6%	N/A	5.1%
1996-97	210.50	412.30	0.00%	6.81%	2.8%	2.8%	4.9%
1997-98	216.10	423.50	2.66%	2.72%	3.0%	3.0%	4.5%
1998-99	14.24	445.30	N/A	5.15%	2.1%	3.0%	4.6%
1999-00	14.80	455.70	3.93%	2.34%	1.5%	3.2%	3.1%
2000-01	15.05	13.11	1.69%	N/A	2.6%	3.8%	-0.1%
2001-02	16.67	14.93	10.76%	13.88%	3.4%	3.5%	-0.4%
2002-03	18.07	15.76	8.40%	5.56%	2.1%	3.5%	1.6%
2003-04	18.69	16.38	3.43%	3.93%	2.0%	2.9%	1.2%
2004-05	19.15	17.72	2.46%	8.18%	2.0%	3.3%	0.6%
2005-06	19.72	18.16	2.98%	2.48%	3.2%	3.1%	1.5%
2006-07	20.49	18.81	3.90%	3.58%	4.3%	3.9%	3.1%
2007-08	21.57	18.48	5.27%	-1.75%	1.3%	3.4%	1.1%
2008-09	22.53	21.14	4.45%	14.39%	3.5%	4.4%	-0.8%
Proposed Budget							
2009-10	23.91	20.97	6.13%	-0.80%	3.7%	4.1%	0.6%

Unionville-Chadds Ford School District
Tax Impact on Average Homeowner

Chester County

Tax Year	Taxable Assessed Value	Millage Increase	Dollar Increase	Percent Change
2009-10	\$ 273,923	1.38	378.01	6.13%
2008-09	273,923	0.96	262.97	4.45%
2007-08	273,923	1.08	295.84	5.27%
2006-07	257,721	0.77	198.45	3.90%
2005-06	257,721	0.57	146.90	2.98%
2004-05	257,037	0.46	118.24	2.46%
2003-04	257,037	0.62	159.36	3.43%

Seven Year Average \$ 222.82

Delaware County

Tax Year	Taxable Assessed Value	2006-07 Millage Increase	Dollar Increase	Percent Change
2009-10	\$ 234,064	(0.17)	(39.79)	-0.80%
2008-09	234,064	2.66	622.61	14.39%
2007-08	234,064	(0.33)	(77.24)	-1.75%
2006-07	224,468	0.65	145.90	3.58%
2005-06	224,468	0.44	98.77	2.48%
2004-05	215,832	1.34	289.21	8.18%
2003-04	215,832	0.62	133.82	3.93%

Seven Year Average \$ 167.61

Unionville-Chadds Ford School District
State Property Tax Relief History

	State Allocation	Chester County		Delaware County Homesteads	Total Approved Properties	Tax Relief per Homestead/Farmstead	Millage		Assessment Exclusion	
		Homesteads	Farmsteads				Chester	Delaware	Chester	Delaware
2008-09	\$ 1,488,572	5,333	33	1,015	6,381	\$ 233.43	22.53	21.14	\$ 10,361	\$ 11,042
2009-10	\$ 1,488,573	5,419	35	1,061	6,515	\$ 228.63	23.91	20.97	\$ 9,562	\$ 10,903

Unionville-Chadds Ford School District
2009-10 General Fund Preliminary Budget Increase Summary

Central Salaries:			
New Positions	\$	-	
Existing Central Salaries Positions		<u>486,034</u>	\$ 486,034
Benefits:			
New Positions Medical/Dental		-	
Medical/Dental		176,775	
PSERS Employer Contribution		(484,758)	
PSERS Rate Stabilization Fund		511,378	
Other		<u>(28,294)</u>	175,101
Curriculum & Instruction			(196,946)
Technology			(44,370)
Building Allocations			(25,477)
Buildings & Grounds			(92,960)
Transportation			(77,000)
Special Education			
IU Placements and Services		45,137	
Private Placements & Contracted Srv		147,925	
ARRA IDEA		375,000	
Charter Schools		66,438	
ESY Contracted Services		204,256	
Other Special Education		<u>50,531</u>	889,287
Pupil Services			760,102
Debt Service			740,042
Occ Ed, IU Operating & Other Education			(432,953)
All Other Areas			<u>13,936</u>
	Total Increase	<u>\$</u>	<u>2,194,796</u>
2009-10 Preliminary Budget		\$	70,049,336
2008-09 Approved Budget			<u>67,854,540</u>
	Total Increase	<u>\$</u>	<u>2,194,796</u>
			<u>3.23%</u>

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 budget 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 including those items controlled on a central 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

As noted earlier, Section 687 of the Public School Code of 1949, as amended, states that the "...*proposed budget shall be prepared on a uniform form, prepared and furnished by the Department of Public Instruction...*" 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

	2003-04 Final	2004-05 Final	2005-06 Final	2006-07 Final	2007-08 Final	2008-09 Budget	2008-09 Estimate	2009-10 Budget	% Increase	% of Total
Current Real Estate	\$ 37,254,125	\$ 40,445,771	\$ 42,686,021	\$ 45,704,077	\$ 47,830,296	\$ 50,816,473	\$ 50,661,588	\$ 54,036,050	6.34%	77.66%
Interim Real Estate	1,280,024	765,110	722,626	380,689	917,624	700,000	550,000	550,000	-21.43%	0.79%
Public Utility Realty	59,135	51,020	68,740	71,339	67,970	70,000	65,072	65,000	-7.14%	0.09%
Real Estate Transfers	1,586,122	1,473,643	1,420,485	1,662,766	1,251,969	1,400,000	900,000	1,000,000	-28.57%	1.44%
Delinquent Taxes	1,100,636	961,706	1,111,531	983,288	1,103,727	1,000,000	1,100,000	1,100,000	10.00%	1.58%
Interest Earnings	177,266	406,701	1,024,812	1,337,598	1,026,687	1,630,000	1,000,000	1,000,000	-38.65%	1.44%
Tuition	43,011	15,672	4,059	10,670	21,800	25,000	47,000	48,000	92.00%	0.07%
Student Fees	15,300	-	21,066	40,929	74,629	60,000	45,000	45,000	-25.00%	0.06%
IDEA (includes ARRA)	351,028	445,055	469,725	452,892	544,023	544,023	529,165	890,388	63.67%	1.28%
Incarcerated Education	-	144,411	106,353	550,504	136,047	575,000	95,000	95,000	-83.48%	0.14%
Categorical-local	49,570	46,120	58,260	66,225	60,375	64,000	60,000	60,000	-6.25%	0.09%
Rentals, Contributions & Misc	36,529	61,516	566,742	69,153	127,240	50,000	73,623	50,000	0.00%	0.07%
Self Balancing Carry-over Offset	-	-	-	-	-	150,000	-	150,000	0.00%	0.22%
Subtotal Local Revenue	\$ 41,952,746	\$ 44,816,725	\$ 48,260,419	\$ 51,330,130	\$ 53,162,387	\$ 57,084,496	\$ 55,126,448	\$ 59,089,438	3.51%	84.92%
Basic Instructional Subsidy	\$ 2,569,711	\$ 2,619,784	\$ 2,676,581	\$ 2,798,418	\$ 2,848,764	\$ 2,897,202	\$ 2,897,202	\$ 3,096,102	6.87%	4.45%
Charter Schools	16,135	45,189	63,609	71,377	71,151	82,944	79,667	121,707	46.73%	0.17%
Tuition - Private Placements	-	-	-	-	17,214	-	-	-	0.00%	0.00%
Homebound & Migrat Chdrn	286	-	582	668	761	680	680	500	-26.46%	0.00%
Tech.grants (Link-to-Learn)	-	25,000	-	-	-	-	-	-	0.00%	0.00%
Special Ed (regular)	1,454,269	1,481,856	1,496,119	1,541,723	1,572,558	1,604,009	1,590,007	1,590,007	-0.87%	2.29%
Special Ed (Contngcy & OOS)	22,113	45,755	45,950	77,596	74,323	-	20,003	-	0.00%	0.00%
Transportation	1,233,020	1,309,696	1,174,319	1,229,560	1,036,289	1,073,794	1,073,794	1,018,245	-5.17%	1.46%
Debt Service Subsidy	370,561	358,162	350,958	391,303	368,927	407,817	402,011	435,276	6.73%	0.63%
Health Services	75,590	77,882	81,619	81,590	83,685	80,000	80,000	80,000	0.00%	0.11%
State Property Tax Reduction	-	-	-	-	-	1,488,572	1,488,572	1,488,573	0.00%	2.14%
Accountability Block Grant	-	78,506	78,506	96,631	98,564	98,564	97,283	-	-100.00%	0.00%
Dual Enrollment	2,741	-	-	16,823	36,401	5,000	7,578	5,000	0.00%	0.01%
Social Security Subsidy	1,039,867	1,099,878	1,146,520	1,212,088	1,262,814	1,357,890	1,334,119	1,373,743	1.17%	1.97%
Retirement Subsidy	475,940	522,448	647,391	986,949	1,123,492	1,103,080	834,806	860,701	-21.97%	1.24%
Classrooms for Future	-	-	-	-	-	234,168	234,168	234,168	0.00%	0.34%
Subtotal State Revenue	\$ 7,260,233	\$ 7,664,157	\$ 7,762,155	\$ 8,504,726	\$ 8,594,943	\$ 10,433,720	\$ 10,139,890	\$ 10,304,022	-1.24%	14.81%

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

	2003-04 Final	2004-05 Final	2005-06 Final	2006-07 Final	2007-08 Final	2008-09 Budget	2008-09 Estimate	2009-10 Budget	% Increase	% of Total
NCLB Title I: Improving Achieve	\$ -	\$ -	\$ -	\$ -	\$ 225,983	\$ 117,333	\$ 117,333	\$ 100,175	-14.62%	0.14%
NCLB Title II: High Quality Tch	85,358	39,985	67,515	82,495	89,094	72,380	72,380	72,380	0.00%	0.10%
NCLB Title IV: Safe & Drug Free	-	14,222	7,791	10,982	8,222	9,270	9,270	9,270	0.00%	0.01%
NCLB Title V: Innovative Program	14,880	2,641	15,548	3,721	3,718	3,718	3,718	3,718	0.00%	0.01%
ESEA - VI	13,178	-	-	-	-	-	-	-	0.00%	0.00%
ACCESS Funds	-	23,089	-	63,226	165,612	-	33,197	-	0.00%	0.00%
Unrestricted Grants	11,720	-	-	-	-	-	-	-	0.00%	0.00%
Subtotal Federal Revenue	\$ 125,136	\$ 79,937	\$ 90,854	\$ 160,424	\$ 492,629	\$ 202,701	\$ 235,898	\$ 185,543	-8.46%	0.27%
Sale of Fixed Assests	4,045	-	-	2,406	-	-	-	-	0.00%	0.00%
Subtotal Other Fin Sources	\$ 4,045	\$ -	\$ -	\$ 2,406	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
Total Revenues	\$ 49,342,160	\$ 52,560,819	\$ 56,113,429	\$ 59,997,686	\$ 62,249,958	\$ 67,720,917	\$ 65,502,236	\$ 69,579,003	2.74%	100.00%
Total Expenditures	49,001,646	52,217,852	56,333,223	60,826,839	63,329,222	67,854,540	65,022,581	70,049,336	3.23%	100.68%
Operating Surplus/(Deficit)	\$ 340,514	\$ 342,967	\$ (219,794)	\$ (829,153)	\$ (1,079,264)	\$ (133,623)	\$ 479,655	\$ (470,333)		
Beginning Fund Balance	3,869,077	4,209,591	4,552,558	4,332,764	3,503,611	3,605,968	2,424,347	2,904,002		
Ending Fund Balance	\$ 4,209,591	\$ 4,552,558	\$ 4,332,764	\$ 3,503,611	\$ 2,424,347	\$ 3,472,345	\$ 2,904,002	\$ 2,433,669		

Fund Bal % Expend:	8.59%	8.72%	7.69%	5.76%	3.83%	5.12%	4.47%	3.47%
Maximum at 8.00% of Expend:	\$ 3,920,132	\$ 4,177,428	\$ 4,506,658	\$ 4,866,147	\$ 5,066,338	\$ 5,428,363	\$ 5,201,806	\$ 5,603,947

	Chester County		Delaware County		Expenditures	Percent Increase
	Tax Rate	Percent Inc	Tax Rate	Percent Inc		
Final 1996-97	210.50	0.00%	412.30	6.81%	31,285,991	5.34%
Final 1997-98	216.10	2.66%	423.50	2.72%	32,579,630	4.13%
Final 1998-99	14.24	N/A	445.30	5.15%	34,946,676	7.27%
Final 1999-00	14.80	3.93%	455.70	2.34%	35,946,510	2.86%
Final 2000-01	15.05	1.69%	13.11	N/A	38,461,271	7.00%
Final 2001-02	16.67	10.76%	14.93	13.88%	40,739,759	5.92%
Final 2002-03	18.07	8.40%	15.76	5.56%	44,962,776	10.37%
Final 2003-04	18.69	3.43%	16.38	3.93%	49,001,646	8.98%
Final 2004-05	19.15	2.46%	17.72	8.18%	52,217,852	6.56%
Final 2005-06	19.72	2.98%	18.16	2.48%	56,333,223	7.88%
Final 2006-07	20.49	3.90%	18.81	3.58%	60,793,717	7.92%
Final 2007-08	21.57	5.27%	18.48	-1.75%	63,329,222	4.56%
Budget 2008-09	22.53	4.45%	21.14	14.39%	67,854,540	7.15%
Budget 2009-10	23.91	6.13%	20.97	-0.80%	70,049,336	3.23%

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

	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Budget	2008-09 Estimate	2009-10 Budget	% Incr	% of Total
Building Allocations (1, 2, 3, 4, 5, 6, 10, 11, 12, 13, 14 & 15)	\$ 1,217,903	\$ 1,128,807	\$ 1,134,240	\$ 1,239,182	\$ 1,297,329	\$ 1,337,461	\$ 1,087,226	\$ 1,311,984	-1.90%	1.87%
Buildings & Grounds (20, 22, 23)	1,000,418	1,024,077	1,041,758	956,251	947,138	1,096,460	883,038	1,003,500	-8.48%	1.43%
Transportation (30)	577,395	581,172	526,514	485,228	539,252	592,800	602,527	515,800	-12.99%	0.74%
Curriculum & Instruction (73)	494,723	419,201	525,262	961,879	464,728	684,291	505,717	487,345	-28.78%	0.70%
Technology (77)	438,686	518,610	552,840	719,127	732,061	709,800	556,642	665,430	-6.25%	0.95%
Pupil Services (65, 70, 75)	95,085	89,628	97,423	96,642	103,009	109,153	862,998	869,255	696.36%	1.24%
Special Education (45)	1,622,473	1,740,324	1,831,714	2,285,791	2,479,163	2,244,401	2,342,463	3,133,688	39.62%	4.47%
Central:										
Salaries (40)	\$ 27,366,660	\$ 29,093,349	\$ 30,295,524	\$ 32,152,137	\$ 33,748,183	\$ 35,917,481	\$ 35,163,342	\$ 36,392,454	1.32%	51.95%
Benefits (50)	7,564,168	8,944,545	10,663,653	10,809,044	12,048,920	13,570,869	11,839,250	13,745,970	1.29%	19.62%
Debt Service (60)	5,975,621	5,999,093	6,694,597	7,384,541	7,306,489	7,150,929	7,150,929	7,890,971	10.35%	11.26%
Fuels & Utilities (61)	1,442,219	1,409,805	1,592,579	1,836,734	1,812,427	1,768,000	2,050,754	1,821,954	3.05%	2.60%
Occ Ed, IU Operating & Other (62)	450,836	599,835	608,923	1,154,622	674,563	1,228,627	724,417	795,674	-35.24%	1.14%
Insurance (63)	208,594	222,149	251,328	252,629	254,936	268,199	268,189	292,000	8.87%	0.42%
Administrative Operations (74, 90)	384,770	341,372	321,654	325,677	465,829	374,700	433,366	317,100	-15.37%	0.45%
Cafeteria	-	-	-	-	-	-	-	-	0.00%	0.00%
Federal & Categorical Programs (72)	162,095	105,885	195,214	167,355	455,195	501,369	551,723	506,211	0.97%	0.72%
Fund Transfers (74)	-	-	-	-	-	-	-	-	0.00%	0.00%
Budgetary Reserves (80)	-	-	-	-	-	300,000	-	300,000	0.00%	0.43%
Subtotal Central	\$ 43,554,963	\$ 46,716,033	\$ 50,623,472	\$ 54,082,739	\$ 56,766,542	\$ 61,080,174	\$ 58,181,970	\$ 62,062,334	1.61%	88.60%
TOTAL EXPENDITURES	\$ 49,001,646	\$ 52,217,852	\$ 56,333,223	\$ 60,826,839	\$ 63,329,222	\$ 67,854,540	\$ 65,022,581	\$ 70,049,336	3.23%	100.00%

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

	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Budget	2008-09 Estimate	2009-10 Budget	% Incr	% of Total
BUILDING ALLOCATIONS										
Basic Allocations:										
Chadds Ford Elementary	\$ 53,671	\$ 53,190	\$ 67,578	\$ 69,777	\$ 78,493	\$ 75,322	\$ 69,117	\$ 77,070	2.32%	0.11%
Hillendale Elementary	86,923	78,268	69,265	78,872	87,013	87,802	66,981	80,771	-8.01%	0.12%
Pocopson Elementary	123,529	118,096	108,437	102,968	128,432	137,041	101,646	133,854	-2.33%	0.19%
Unionville Elementary	100,575	90,210	93,028	99,738	94,920	96,807	83,886	94,997	-1.87%	0.14%
C.F. Patton Middle School	273,328	249,439	247,479	310,403	299,559	296,273	229,162	295,533	-0.25%	0.42%
Unionville High School	470,715	393,824	404,321	444,711	420,628	472,229	385,612	462,072	-2.15%	0.66%
Subtotal Basic Allocation	1,108,741	983,027	990,109	1,106,468	1,109,046	1,165,474	936,404	1,144,297	-1.82%	1.63%
Other Items (Not Subject to Carryover):										
Salaries:										
CFES Summer Salaries	\$ 2,376	\$ 2,093	\$ 2,248	\$ 1,750	\$ 2,161	\$ 2,250	\$ 1,420	\$ 1,500	-33.33%	0.00%
HES Summer Salaries	2,540	2,540	3,167	2,370	1,202	2,350	413	1,500	-36.17%	0.00%
PES Summer Salaries	1,920	2,503	2,079	1,436	1,680	2,550	1,460	1,850	-27.45%	0.00%
UES Summer Salaries	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	0.00%	0.00%
Elem Detention-all schls	1,350	(390)	361	440	-	800	160	800	0.00%	0.00%
Elem Other Grants	-	-	-	-	1,000	-	-	-	0.00%	0.00%
CFPMS Summer Guid/Lib/Tech	5,956	5,400	6,120	4,360	5,320	3,080	4,634	3,080	0.00%	0.00%
CFPMS Dances & Events	7,881	10,028	8,259	8,833	8,174	19,200	12,000	19,200	0.00%	0.03%
CFPMS Detention	5,418	6,440	4,770	8,185	4,800	4,320	4,660	4,320	0.00%	0.01%
CFPMS Trainer - contracted	1,962	660	-	-	42	-	-	-	0.00%	0.00%
UHS Summer Guid/Lib	26,894	27,660	38,355	28,230	31,038	35,000	39,480	35,000	0.00%	0.05%
UHS Dances & Events	11,048	18,178	16,748	16,866	21,730	18,000	20,000	18,000	0.00%	0.03%
UHS Detention Sal.	17,230	16,300	15,207	14,320	15,003	15,000	15,191	15,000	0.00%	0.02%
Non-Salary:										
UHS Band Replacements	-	9,389	9,468	9,523	47,258	10,000	10,000	10,000	0.00%	0.01%
UHS Postage & F.B. Insur	17,965	24,125	17,734	19,734	20,520	26,000	21,377	23,000	-11.54%	0.03%
CFPMS Postage	-	-	-	-	-	837	-	837	0.00%	0.00%
UHS Athletic Playoffs	-	15,333	13,638	11,355	15,338	14,000	5,000	14,000	0.00%	0.02%
UHS LINK Weekend	-	-	-	-	7,070	7,000	7,000	7,000	0.00%	0.01%
Track II Staff Development	4,222	3,122	3,578	2,912	3,548	9,200	5,627	10,200	10.87%	0.01%
Subtotal Other Items	109,162	145,780	144,131	132,713	188,283	171,987	150,822	167,687	-2.50%	0.24%
Total Building Allocations	\$ 1,217,903	\$ 1,128,807	\$ 1,134,240	\$ 1,239,182	\$ 1,297,329	\$ 1,337,461	\$ 1,087,226	\$ 1,311,984	-1.90%	1.87%

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

	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Budget	2008-09 Estimate	2009-10 Budget	% Incr	% of Total
BUILDINGS & GROUNDS										
Summer Wages	\$ 63,798	\$ 49,503	\$ 48,369	\$ 37,089	\$ 39,490	\$ 50,000	\$ 53,992	\$ 50,000	0.00%	0.07%
Operations, Preventive Maintenance & Improvements	636,620	674,574	693,389	669,162	657,648	771,460	554,046	678,500	-12.05%	0.97%
Capital Reserve Fund	300,000	300,000	300,000	250,000	250,000	275,000	275,000	275,000	0.00%	0.39%
Total Buildings & Grounds	\$ 1,000,418	\$ 1,024,077	\$ 1,041,758	\$ 956,251	\$ 947,138	\$ 1,096,460	\$ 883,038	\$ 1,003,500	-8.48%	1.43%
TRANSPORTATION										
Summer Help Wages	\$ 9,600	\$ 13,405	\$ 13,795	\$ 13,913	\$ 17,611	\$ 16,000	\$ 15,068	\$ 16,000	0.00%	0.02%
Purchased Professional Services	16,528	17,244	10,360	13,162	14,689	15,500	14,900	16,200	4.52%	0.02%
Purchased Property Services	9,551	9,552	10,049	10,746	6,565	10,100	8,400	9,600	-4.95%	0.01%
Contracted Services	65,663	35,823	9,253	12,216	10,810	30,200	7,365	10,000	-66.89%	0.01%
Communications & Travel	9,912	10,984	9,475	9,469	11,347	11,000	9,469	11,000	0.00%	0.02%
Supplies	132,296	164,253	145,982	145,799	144,304	160,000	158,066	160,000	0.00%	0.23%
Equipment - Buses	333,845	329,912	327,601	279,923	333,925	350,000	389,259	293,000	-16.29%	0.42%
Total Transportation	\$ 577,395	\$ 581,172	\$ 526,514	\$ 485,228	\$ 539,252	\$ 592,800	\$ 602,527	\$ 515,800	-12.99%	0.74%
CURRICULUM & INSTRUCTION										
Curriculum Summer Salaries	\$ 106,599	\$ 65,308	\$ 93,385	\$ 78,507	\$ 82,181	\$ 96,800	\$ 65,262	\$ 94,160	-2.73%	0.13%
Textbooks	100,384	112,132	212,593	414,359	136,975	246,187	176,940	184,590	-25.02%	0.26%
Instructional equipment	91,208	63,622	13,347	227,887	92,880	179,854	156,659	68,795	-61.75%	0.10%
Testing	44,639	33,058	44,449	59,543	29,300	21,000	24,096	22,000	4.76%	0.03%
Academic Talented	349	-	2,251	3,103	1,699	3,000	79	5,000	66.67%	0.01%
Travel & Office expenses	20,990	23,041	41,446	79,745	43,861	41,700	16,639	37,000	-11.27%	0.05%
Induction expenses	15,714	11,256	10,850	8,569	4,878	9,500	7,432	2,500	-73.68%	0.00%
Induction salaries	36,830	29,815	43,066	32,697	38,531	30,000	30,488	16,600	-44.67%	0.02%
Staff Development Expenses	78,010	69,318	54,189	46,349	29,812	46,250	18,024	34,700	-24.97%	0.05%
Staff Development Salaries	-	11,651	9,687	11,120	4,611	10,000	10,099	22,000	120.00%	0.03%
Total Curriculum & Instruction	\$ 494,723	\$ 419,201	\$ 525,262	\$ 961,879	\$ 464,728	\$ 684,291	\$ 505,717	\$ 487,345	-28.78%	0.70%

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

	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Budget	2008-09 Estimate	2009-10 Budget	% Incr	% of Total
TECHNOLOGY										
Technology	\$ 388,686	\$ 468,610	\$ 552,463	\$ 716,132	\$ 729,366	\$ 709,800	\$ 552,962	\$ 665,430	-6.25%	0.95%
Technology Salaries	50,000	50,000	377	2,996	2,695	-	3,680	-	0.00%	0.00%
Total Technology	\$ 438,686	\$ 518,610	\$ 552,840	\$ 719,127	\$ 732,061	\$ 709,800	\$ 556,642	\$ 665,430	-6.25%	0.95%
PUPIL SERVICES										
Substitute Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 759,065	\$ 759,000		
Professional Services.	11,003	13,226	18,813	18,280	12,768	18,000	18,000	18,000	0.00%	0.03%
Summer Salaries	175	691	2,916	1,833	1,473	2,000	1,400	3,102	55.10%	0.00%
Office Expenses	22,877	16,555	10,881	8,999	16,591	17,000	17,000	17,000	0.00%	0.02%
Health Services	16,655	18,406	23,718	23,797	43,542	34,670	29,550	34,670	0.00%	0.05%
Homebound	44,375	40,750	41,096	43,733	28,635	37,483	37,983	37,483	0.00%	0.05%
Total Pupil Services	\$ 95,085	\$ 89,628	\$ 97,423	\$ 96,642	\$ 103,009	\$ 109,153	\$ 862,998	\$ 869,255	696.36%	1.24%
SPECIAL EDUCATION										
Private Schools & Tuitions	\$ 207,822	\$ 195,618	\$ 233,341	\$ 352,082	\$ 345,742	\$ 402,845	\$ 211,395	\$ 451,750	12.14%	0.64%
CCIU Marketplace & Services	931,879	1,159,015	1,208,889	1,363,592	1,631,546	1,290,601	1,447,447	1,335,738	3.50%	1.91%
Contracted Professional Services	224,563	94,336	103,078	284,204	129,291	232,490	250,371	331,510	42.59%	0.47%
Summer Curriculum Salaries	6,641	2,374	12,554	11,374	5,204	15,000	9,918	22,160	47.73%	0.03%
Office Expense	22,099	65,473	91,661	67,708	91,311	78,345	57,955	79,745	1.79%	0.11%
Field Trips	-	-	-	-	-	1,400	-	3,000	114.29%	0.00%
Legal Services	70,689	46,870	24,345	65,203	84,467	61,100	51,577	70,000	14.57%	0.10%
ARRA IDEA	-	-	-	-	-	-	-	375,000	100.00%	0.54%
Charter Schools	45,493	55,745	35,924	28,214	52,194	90,000	119,204	156,438	73.82%	0.22%
ESY Salaries	35,318	51,053	50,534	41,310	48,826	48,120	54,256	79,591	65.40%	0.11%
ESY Contracted Services	77,969	69,840	71,388	72,104	90,583	24,500	140,340	228,756	833.70%	0.33%
Total Special Education	\$ 1,622,473	\$ 1,740,324	\$ 1,831,714	\$ 2,285,791	\$ 2,479,163	\$ 2,244,401	\$ 2,342,463	\$ 3,133,688	39.62%	4.47%

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

	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Budget	2008-09 Estimate	2009-10 Budget	% Incr	% of Total
CENTRAL										
Salaries:										
Local Funded New Staff	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 855,926	\$ -	\$ -	-100.00%	0.00%
Retirements	-	-	-	-	-	(281,762)	-	-	-100.00%	0.00%
1100 Regular Instruction	15,108,988	15,973,451	16,497,030	17,626,387	18,617,412	19,652,394	19,154,594	19,807,347	0.79%	28.28%
1200 Special Education Programs	2,529,070	2,873,376	2,962,105	3,173,613	3,469,017	3,628,551	3,776,329	3,930,829	8.33%	5.61%
2110 Pupil Services	193,124	210,024	239,169	345,888	232,565	257,386	271,856	280,948	9.15%	0.40%
2120 Guidance & Crisis Intervention	1,000,733	1,048,451	1,131,308	1,187,527	1,246,489	1,314,425	1,316,192	1,362,547	3.66%	1.95%
2140 Psychologist Services	172,766	228,298	248,452	269,336	304,185	315,341	382,090	395,311	25.36%	0.56%
2220 Technology Support	536,214	560,175	615,175	637,881	664,134	696,703	693,366	718,220	3.09%	1.03%
2250 Library	508,715	538,885	480,445	499,180	515,987	545,628	491,104	508,649	-6.78%	0.73%
2260 Curriculum & Instruction	635,879	636,423	632,197	651,104	452,978	529,567	496,993	506,166	-4.42%	0.72%
2270 Staff Development	-	-	-	-	-	-	-	-	0.00%	0.00%
2310 Board Services	392	946	2,446	2,818	3,200	2,600	2,670	2,600	0.00%	0.00%
2330 Tax Collector Services	909	824	916	925	959	1,500	969	1,500	0.00%	0.00%
2360 Superintendent's Office	240,471	265,475	280,160	499,870	291,129	305,433	322,992	322,405	5.56%	0.46%
2380 Principals' Offices	1,412,120	1,429,494	1,636,833	1,460,947	1,723,783	1,744,485	1,745,309	1,790,937	2.66%	2.56%
2400 Nurses	284,309	307,861	331,816	359,375	382,656	393,618	428,879	444,313	12.88%	0.63%
2500 Business Office	394,766	438,967	446,152	467,473	505,771	523,337	527,477	545,931	4.32%	0.78%
2600 Operations & Maintenance	1,825,626	2,006,143	2,059,493	2,148,069	2,305,690	2,322,059	2,283,833	2,394,080	3.10%	3.42%
2700 Transportation	1,749,201	1,736,105	1,782,781	1,768,430	1,848,576	1,986,811	1,963,210	2,039,464	2.65%	2.91%
2818 Technology	256,106	311,422	396,295	455,559	493,217	455,822	518,347	519,562	13.98%	0.74%
2820 Communications	-	-	-	-	25,632	-	41,585	43,248		
3200 Student Activities	497,921	511,327	539,270	584,542	649,478	647,657	730,547	758,397	17.10%	1.08%
3300 Community Services	19,350	15,702	13,482	13,214	15,323	20,000	15,000	20,000	0.00%	0.03%
Total Salaries	\$ 27,366,660	\$ 29,093,349	\$ 30,295,524	\$ 32,152,137	\$ 33,748,183	\$ 35,917,481	\$ 35,163,342	\$ 36,392,454	1.32%	51.95%

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

	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Budget	2008-09 Estimate	2009-10 Budget	% Incr	% of Total
Benefits:										
Personnel Changes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 340,473	\$ -	\$ -	-100.00%	0.00%
Retirement (PSERS)	1,031,674	1,235,876	1,399,755	2,063,777	2,378,696	2,206,161	1,669,612	1,721,403	-21.97%	2.46%
FICA/Medicare	2,084,681	2,202,550	2,293,809	2,426,062	2,532,798	2,715,781	2,668,238	2,747,487	1.17%	3.92%
Medical/Dental	3,933,492	4,714,092	5,642,952	4,808,579	6,551,860	7,533,454	6,873,927	8,050,702	6.87%	11.49%
Tuition	331,481	364,682	393,638	350,429	346,186	400,000	350,000	400,000	0.00%	0.57%
Workers' Compensation	145,922	186,734	148,544	174,658	191,119	165,000	162,473	165,000	0.00%	0.24%
Unemployment Compensation	14,083	19,107	15,552	14,530	14,169	25,000	15,000	25,000	0.00%	0.04%
Other (Physicals, STD, life, §125)	22,835	142,835	162,843	(28,991)	34,092	160,000	100,000	100,000	-37.50%	0.14%
Accrued Vacation/Retirement	-	78,669	106,496	-	-	25,000	-	25,000	0.00%	0.04%
Health Care Trust	-	-	500,065	1,000,000	-	-	-	-	0.00%	0.00%
PSERS Reserve	-	-	-	-	-	-	-	511,378	100.00%	0.73%
Total Benefits	\$ 7,564,168	\$ 8,944,545	\$ 10,663,653	\$ 10,809,044	\$ 12,048,920	\$ 13,570,869	\$ 11,839,250	\$ 13,745,970	1.29%	19.62%
Debt Service:										
Interest-bonds	\$ 2,985,621	\$ 2,814,093	\$ 2,767,591	\$ 2,652,624	\$ 2,233,348	\$ 2,222,801	\$ 2,222,801	\$ 3,490,971	57.05%	4.98%
Principal-bonds	2,990,000	3,185,000	3,490,000	4,420,000	4,320,000	4,775,000	4,775,000	4,400,000	-7.85%	6.28%
Debt Service Reserve	-	-	437,006	311,917	753,141	153,128	153,128	-	-100.00%	0.00%
Total Debt Service	\$ 5,975,621	\$ 5,999,093	\$ 6,694,597	\$ 7,384,541	\$ 7,306,489	\$ 7,150,929	\$ 7,150,929	\$ 7,890,971	10.35%	11.26%
Fuels & Utilities:										
Energy Management Program	\$ 100,764	\$ 118,387	\$ 98,789	\$ 111,418	\$ 28,162	\$ 25,000	\$ 26,023	\$ 22,500	-10.00%	0.03%
Heating Fuel (Gas, Propane & Oil)	263,516	279,969	317,715	372,226	433,080	415,000	507,720	455,081	9.66%	0.65%
Electricity	881,247	819,571	869,782	938,748	970,349	900,000	889,058	930,000	3.33%	1.33%
Transportation Liquid Fuels	146,903	143,726	255,663	361,297	314,919	375,000	574,427	359,373	-4.17%	0.51%
Water & Sewer	49,789	48,153	50,630	53,045	65,917	53,000	53,526	55,000	3.77%	0.08%
Total Fuels & Utilities	\$ 1,442,219	\$ 1,409,805	\$ 1,592,579	\$ 1,836,734	\$ 1,812,427	\$ 1,768,000	\$ 2,050,754	\$ 1,821,954	3.05%	2.60%

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

	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Budget	2008-09 Estimate	2009-10 Budget	% Incr	% of Total
Occ Ed, IU Operating & Other:										
Vo-Tech School	\$ 183,552	\$ 214,735	\$ 213,078	\$ 270,417	\$ 323,477	\$ 328,945	\$ 314,932	\$ 353,418	7.44%	0.50%
CCIU Operations	44,597	44,312	43,989	43,043	42,830	42,830	43,126	43,126	0.69%	0.06%
CCIU Marketplace	27,568	32,085	-	-	-	-	-	-	0.00%	0.00%
Alternative Education	5,828	1,016	42,845	35,509	51,165	20,000	20,000	20,000	0.00%	0.03%
Incarcerated Education	55,544	92,515	82,729	550,504	77,948	575,000	95,000	95,000	-83.48%	0.14%
Adjudicated Youth	21,653	-	2,616	4,287	1,324	10,000	10,000	10,000	0.00%	0.01%
Charter Schools Regular Ed	112,094	215,172	223,666	250,862	177,817	251,852	241,359	274,130	8.85%	0.39%
Total Vo-Tech/CCIU/Charter/Prison	\$ 450,836	\$ 599,835	\$ 608,923	\$ 1,154,622	\$ 674,563	\$ 1,228,627	\$ 724,417	\$ 795,674	-35.24%	1.14%
Insurance:										
Prop/Casulty, Fire & Genrl Liab	\$ 122,167	\$ 102,940	\$ 122,667	\$ 126,169	\$ 126,664	\$ 137,001	\$ 137,001	\$ 151,000	10.22%	0.22%
School Leaders Legal Liability	825	28,118	32,479	34,438	36,984	36,159	36,159	42,000	16.15%	0.06%
Fleet Insurance	81,487	90,034	89,767	90,965	90,231	93,039	93,972	97,000	4.26%	0.14%
Bonds Treasurer/Secretary/Tax Coll	4,115	1,057	6,415	1,057	1,057	2,000	1,057	2,000	0.00%	0.00%
Total Insurance	\$ 208,594	\$ 222,149	\$ 251,328	\$ 252,629	\$ 254,936	\$ 268,199	\$ 268,189	\$ 292,000	8.87%	0.42%
Administrative Operations:										
Board & Treasurer Services	\$ 29,968	\$ 28,422	\$ 33,111	\$ 35,490	\$ 41,172	\$ 30,500	\$ 29,250	\$ 31,000	1.64%	0.04%
Tax Collection	17,687	11,467	6,557	7,987	14,593	9,500	9,817	10,600	11.58%	0.02%
Legal Services	34,510	25,004	34,987	38,886	46,731	40,000	60,854	60,000	50.00%	0.09%
Office of Superintendent	20,863	52,216	70,459	27,437	69,310	31,000	26,982	29,000	-6.45%	0.04%
Professional Services	68,406	46,483	31,107	41,494	109,782	70,000	151,620	45,000	-35.71%	0.06%
Property Services	33,721	25,206	19,475	24,170	25,369	30,000	23,373	25,000	-16.67%	0.04%
Other Services	43,381	56,348	47,176	42,053	51,121	54,700	39,912	42,000	-23.22%	0.06%
Supplies	24,117	29,967	39,558	21,580	28,680	22,500	23,156	25,000	11.11%	0.04%
Equipment	8,205	2,013	7,542	2,835	1,823	24,000	18,134	2,000	-91.67%	0.00%
Administrative Retreat	4,011	2,130	3,041	-	219	2,500	794	1,500	-40.00%	0.00%
District Goals	33,478	12,523	5,964	7,178	15,777	10,000	2,521	5,000	-50.00%	0.01%
Public Relations	20,956	25,482	22,527	33,493	61,251	50,000	46,952	41,000	-18.00%	0.06%
ESL CCIU Contract	42,327	22,654	-	-	-	-	-	-	0.00%	0.00%
Refund of Prior Year Receipts	3,140	1,458	150	43,074	-	-	-	-	0.00%	0.00%
Total Administrative Operations	\$ 384,770	\$ 341,372	\$ 321,654	\$ 325,677	\$ 465,829	\$ 374,700	\$ 433,366	\$ 317,100	-15.37%	0.45%

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

	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Budget	2008-09 Estimate	2009-10 Budget	% Incr	% of Total
Cafeteria:										
Cafeteria Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
Cafeteria Transfers	-	-	-	-	-	-	-	-	0.00%	0.00%
Total Cafeteria	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
Federal & Catagorical Programs:										
Classroom Plus	-	(3,319)	38,343	-	-	-	-	-	0.00%	0.00%
Classrooms for the Future	-	-	-	-	-	234,168	234,168	234,168		
Education Foundation Carry-over	(634)	931	1,692	(8,793)	6,925	-	2,637	-	0.00%	0.00%
Title I	-	-	-	-	225,983	117,333	117,333	100,175	-14.62%	0.14%
Title II (A)	68,712	38,985	63,966	36,088	89,094	72,380	72,380	72,380	0.00%	0.10%
Title II (D)	-	1,000	3,549	-	-	-	-	-	0.00%	0.00%
Title V	31,526	2,641	15,548	43,978	3,718	3,718	3,718	3,718	0.00%	0.01%
Drug Free Schools	13,178	14,222	7,791	11,192	8,222	9,270	9,270	9,270	0.00%	0.01%
UHS Musicals & Football	2,191	4,403	6,649	5,946	5,047	4,500	4,500	4,500	0.00%	0.01%
Summer Academy	-	-	-	-	19,123	-	20,300	22,500		
UHS Driver Education	36,683	47,022	57,876	58,287	58,367	60,000	57,580	59,500	-0.83%	0.08%
CFPMS Clubs	-	-	(200)	-	-	-	-	-	0.00%	0.00%
Access	10,439	-	-	20,656	38,718	-	29,837	-	0.00%	0.00%
Total Federal & Catagorical Program	\$ 162,095	\$ 105,885	\$ 195,214	\$ 167,355	\$ 455,195	\$ 501,369	\$ 551,723	\$ 506,211	0.97%	0.72%
Fund Transfers	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	0.00%	0.00%
Budgetary Reserve										
Regular Reserve	\$ -	\$ -	\$ -	\$ -		\$ 150,000	\$ -	\$ 150,000	0.00%	0.21%
Carryover Reserve	-	-	-	-		150,000	-	150,000	0.00%	0.21%
Total Budgetary Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ -	\$ 300,000	0.00%	0.43%
Total Central	\$ 43,554,963	\$ 46,716,033	\$ 50,623,472	\$ 54,082,737	\$ 56,766,542	\$ 61,080,174	\$ 58,181,970	\$ 62,062,334	1.61%	88.60%
TOTAL EXPENDITURES	\$ 49,001,646	\$ 52,217,852	\$ 56,333,224	\$ 60,826,838	\$ 63,329,222	\$ 67,854,540	\$ 65,022,581	\$ 70,049,336	3.23%	100.00%

Function/Object Budget Format

Unionville-Chadds Ford School District
General Fund Summary by Function

Description	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Budget	2009-10 Budget	Budget	
								Percent Change	Percent of Total
BEGINNING UNRESERVED FUND BALANCE	\$ 3,869,077	\$4,209,591	\$ 4,552,558	\$4,332,764	\$3,503,611	\$3,605,968	\$2,904,002		
REVENUES & OTHER SOURCES									
6000 Local Sources	\$ 41,964,466	\$ 44,816,725	\$ 48,260,419	\$ 51,330,130	\$ 53,162,387	\$ 57,084,496	\$ 59,089,438	3.51%	84.92%
7000 State Sources	7,260,233	7,664,157	7,762,155	8,504,726	8,594,943	10,433,720	10,304,022	-1.24%	14.81%
8000 Federal Sources	113,416	79,937	90,855	160,424	492,628	202,701	185,543	-8.46%	0.27%
9000 Other Sources	4,045	-	-	2,406	-	-	-	0.00%	0.00%
TOTAL REVENUES	\$ 49,342,160	\$ 52,560,819	\$ 56,113,429	\$ 59,997,686	\$ 62,249,958	\$ 67,720,917	\$ 69,579,003	2.74%	100.00%
EXPENDITURES									
1100 Regular Instruction	\$ 19,902,521	\$ 21,450,694	\$ 22,526,530	\$ 24,138,599	\$ 25,877,624	\$ 28,147,521	\$ 28,560,242	1.47%	40.77%
1200 Special Education Programs	4,803,635	5,494,560	5,829,994	6,381,621	7,208,023	7,357,330	8,483,948	15.31%	12.11%
1300 Career and Technology Education Programs	183,552	214,735	213,078	270,417	323,477	328,945	353,418	7.44%	0.50%
1400 Other Instructional Programs	204,987	187,946	234,828	701,183	386,609	712,180	250,226	-64.86%	0.36%
2100 Pupil Personnel Services	1,940,822	2,025,381	2,287,991	2,512,869	2,608,736	2,876,106	2,918,782	1.48%	4.17%
2200 Instructional Staff Support Services	2,975,073	3,104,465	3,295,255	3,498,055	3,303,656	3,626,764	3,409,376	-5.99%	4.87%
2300 Administration	2,489,472	2,550,226	2,924,590	2,878,812	3,107,250	3,264,060	3,261,933	-0.07%	4.66%
2400 Pupil Health Services	374,678	420,651	471,466	489,309	558,794	608,756	623,516	2.42%	0.89%
2500 Business Office Services	703,990	735,174	741,532	748,648	911,492	953,362	904,262	-5.15%	1.29%
2600 Operation & Maintenance Services	4,564,902	4,904,751	5,187,612	5,293,249	5,666,757	5,945,638	5,914,423	-0.53%	8.44%
2700 Student Transportation Services	3,441,838	3,563,721	3,790,579	3,684,368	4,057,496	4,498,183	4,471,138	-0.60%	6.38%
2800 Central Services	348,679	432,940	520,550	600,847	717,741	654,313	749,008	14.47%	1.07%
2900 Other Support Services	72,167	76,397	43,989	43,043	42,830	42,830	43,126	0.69%	0.06%
3200 Student Activities	694,233	737,604	752,747	891,560	980,909	1,090,116	1,106,291	1.48%	1.58%
3300 Community Services	22,336	18,056	17,670	16,643	21,339	22,507	22,298	-0.93%	0.03%
5100 Debt Service	5,978,761	6,000,551	6,257,741	7,115,697	6,553,348	6,997,801	7,890,971	12.76%	11.26%
5200 Fund Transfers	300,000	300,000	1,237,071	1,561,917	1,003,141	428,128	786,378	83.68%	1.12%
5900 Budgetary Reserve	-	-	-	-	-	300,000	300,000	0.00%	0.43%
TOTAL EXPENDITURES	49,001,646	52,217,852	56,333,223	60,826,837	63,329,222	67,854,540	70,049,336	3.23%	100.00%
OPERATING SURPLUS/(DEFICIT)	340,514	342,967	(219,794)	(829,151)	(1,079,264)	(133,623)	(470,333)		
ENDING UNRESERVED FUND BALANCE	\$ 4,209,591	\$ 4,552,558	\$ 4,332,764	\$ 3,503,613	\$ 2,424,347	\$ 3,472,345	\$ 2,433,669		

Unionville-Chadds Ford School District
General Fund Revenue by Function

Account Number	Account Description	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Budget	2009-10 Budget	Budget Increase/ (Decrease)	Change as a Percent
LOCAL REVENUES										
6111	Current Real Estate Taxes	\$ 37,254,125	\$ 40,445,771	\$ 42,686,021	\$ 45,704,077	\$ 47,830,296	\$ 50,816,473	\$ 54,036,050	\$ 3,219,577	6.3%
6112	Interim Real Estate Taxes	1,280,024	765,110	722,626	380,689	917,624	700,000	550,000	(150,000)	-21.4%
6113	Public Utility Realty Tax	59,135	51,020	68,740	71,340	67,970	70,000	65,000	(5,000)	-7.1%
6153	Real Estate Transfer Taxes	1,586,122	1,473,643	1,420,485	1,662,766	1,251,969	1,400,000	1,000,000	(400,000)	-28.6%
6411	Delinquent Real Estate Taxes	1,100,636	961,706	1,111,531	983,288	1,103,727	1,000,000	1,100,000	100,000	10.0%
TOTAL ALL TAXES		\$ 41,280,042	\$ 43,697,250	\$ 46,009,403	\$ 48,802,160	\$ 51,171,586	\$ 53,986,473	\$ 56,751,050	\$ 2,764,577	5.1%
6510	Earnings on Investments	177,266	406,701	1,024,812	1,337,598	1,026,687	1,630,000	1,000,000	(630,000)	-38.7%
6700	Student Activity Parking/Athletic Fees	15,300	-	21,066	40,929	74,629	64,000	45,000	(19,000)	-29.7%
6820	State Rev from Other LEA's	-	-	4,059	-	-	-	-	-	0.0%
6830	Federal Rev from Other LEA's - IDEA	362,748	445,055	469,725	452,892	544,023	544,023	890,388	346,365	63.7%
6910	Rentals	18,995	20,913	53,122	46,543	101,113	40,000	40,000	-	0.0%
6920	Contributions and Donations	500	-	-	5,600	1,803	-	-	-	0.0%
6940	Tuition from Patrons	92,581	206,203	164,613	627,398	218,222	660,000	203,000	(457,000)	-69.2%
6999	Miscellaneous Revenues	17,034	40,603	513,620	17,010	24,324	160,000	160,000	-	0.0%
TOTAL OTHER LOCAL REVENUE		\$ 684,424	\$ 1,119,475	\$ 2,251,017	\$ 2,527,970	\$ 1,990,801	\$ 3,098,023	\$ 2,338,388	\$ (759,635)	-24.5%
TOTAL LOCAL REVENUES		\$ 41,964,466	\$ 44,816,725	\$ 48,260,419	\$ 51,330,130	\$ 53,162,387	\$ 57,084,496	\$ 59,089,438	\$ 2,004,942	3.5%
STATE REVENUES										
7110	Basic Education Funding	\$ 2,569,711	\$ 2,619,784	\$ 2,676,581	\$ 2,798,418	\$ 2,848,764	\$ 2,897,202	\$ 3,096,102	\$ 198,900	6.9%
7144	Charter Schools Subsidy	16,135	45,189	63,609	71,377	71,151	82,944	121,707	38,763	46.7%
7160	Tuition - Orphans & Private Placements	-	-	-	-	17,214	-	-	-	-
7210	Homebound Instruction	286	-	422	308	309	680	500	(180)	-26.5%
7250	Migratory Children	-	-	160	360	452	-	-	-	0.0%
7271	Special Education	1,476,382	1,527,612	1,542,069	1,619,319	1,646,881	1,604,009	1,590,007	(14,002)	-0.9%
7310	Transportation	1,233,020	1,309,696	1,174,319	1,229,560	1,036,289	1,073,794	1,018,245	(55,549)	-5.2%
7320	Rental Subsidies	370,561	358,162	350,958	391,303	368,927	407,817	435,276	27,459	6.7%
7330	Health Services	75,590	77,882	81,619	81,590	83,685	80,000	80,000	-	0.0%
7340	State Property Tax Reduction Allocation	2,741	-	-	-	-	1,488,572	1,488,573	1	100.0%
7501	PA Accountability Grant	-	78,506	78,506	96,631	98,564	98,564	-	(98,564)	-100.0%
7502	Duel Enrollment Grant	-	-	-	16,823	36,401	5,000	5,000	-	100.0%
7810	Social Security Reimbursements	1,039,867	1,099,878	1,146,520	1,212,088	1,262,814	1,357,890	1,373,743	15,853	1.2%
7820	PSERS Retirement Reimbursements	475,940	522,448	647,391	986,949	1,123,492	1,103,080	860,701	(242,379)	-22.0%
7910	Link-to-Learn	-	25,000	-	-	-	-	-	-	0.0%
7920	Classroom for the Future	-	-	-	-	-	234,168	234,168	-	0.0%
TOTAL STATE REVENUES		\$ 7,260,233	\$ 7,664,157	\$ 7,762,155	\$ 8,504,726	\$ 8,594,943	\$ 10,433,720	\$ 10,304,022	\$ (129,698)	-1.2%

Unionville-Chadds Ford School District
General Fund Revenue by Function

Account Number	Account Description	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Budget	2009-10 Budget	Budget Increase/ (Decrease)	Change as a Percent
FEDERAL REVENUES										
8514	Title I: Improving Achievement	\$ -	\$ -	\$ -	\$ -	\$ 225,982	\$ 117,333	\$ 100,175	\$ (17,158)	100.0%
8515	Title II: High Quality Teachers	85,358	39,985	67,515	82,495	89,094	72,380	72,380	-	0.0%
8517	Title IV: Safe & Drug Free Schools	13,178	14,222	7,791	10,982	8,222	9,270	9,270	-	0.0%
8518	Title V: Innovative Program	14,880	2,641	15,548	3,721	3,718	3,718	3,718	-	0.0%
8560	ESEA Title VI - Technology	-	-	-	-	-	-	-	-	0.0%
8690	Class Size Reduction	-	-	-	-	-	-	-	-	0.0%
8810	ACCESS Medical Assistance Funds	-	23,089	-	63,226	165,612	-	-	-	0.0%
TOTAL FEDERAL REVENUES		\$ 113,416	\$ 79,937	\$ 90,854	\$ 160,424	\$ 492,628	\$ 202,701	\$ 185,543	\$ (17,158)	-8.5%
OTHER FINANCING SOURCES										
9330	Capital Projects Fund Transfers	-	-	-	-	-	-	-	-	0.0%
9400	Sale of Fixed Assets	4,045	-	-	2,406	-	-	-	-	0.0%
TOTAL OTHER FINANCING SRCS		\$ 4,045	\$ -	\$ -	\$ 2,406	\$ -	\$ -	\$ -	\$ -	0.0%
TOTAL REVENUES		\$ 49,342,160	\$ 52,560,819	\$ 56,113,429	\$ 59,997,686	\$ 62,249,958	\$ 67,720,917	\$ 69,579,003	\$ 1,858,086	2.74%

Unionville-Chadds Ford School District
General Fund Expenditures by Function / Object

Account	Description	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Budget	2009-10 Budget	Budget Increase / (Decrease)	Percent Increase / (Decrease)
1000 INSTRUCTION										
1100 REGULAR INSTRUCTION										
1100 100	Salaries & Wages	\$ 15,161,625	\$ 16,023,802	\$ 16,598,862	\$ 17,650,628	\$ 18,727,554	\$ 19,861,408	\$ 19,896,185	\$ 34,777	0.18%
1100 200	Employee Benefits	3,623,898	4,314,553	4,783,277	4,881,020	5,888,511	6,520,880	6,325,921	(194,959)	-2.99%
1100 300	Professional & Technical Services	58,689	30,763	6,430	5,967	42,947	83,983	843,665	759,682	904.57%
1100 400	Purchased Property Services	193,615	211,086	173,340	128,682	121,258	145,689	142,180	(3,509)	-2.41%
1100 500	Other Purchased Services	167,776	260,457	285,591	307,877	246,325	312,003	330,278	18,275	5.86%
1100 600	Supplies & Texts	535,339	509,198	615,908	836,488	668,082	806,086	716,031	(90,055)	-11.17%
1100 700	Equipment	161,579	100,835	63,122	327,937	182,947	417,472	305,982	(111,490)	-26.71%
1100 800	Dues & Fees	-	-	-	-	-	-	-	-	0.00%
1100	TOTAL Regular Instruction	\$ 19,902,521	\$ 21,450,694	\$ 22,526,530	\$ 24,138,599	\$ 25,877,624	\$ 28,147,521	\$ 28,560,242	\$ 412,721	1.47%
1200 SPECIAL EDUCATION PROGRAMS										
1200 100	Salaries & Wages	\$ 2,574,351	\$ 2,926,802	\$ 3,024,793	\$ 3,242,353	\$ 3,557,204	\$ 3,852,017	\$ 4,025,580	\$ 173,563	4.51%
1200 200	Employee Benefits	786,155	951,234	1,101,130	1,031,897	1,400,571	1,431,877	1,555,176	123,299	8.61%
1200 300	Professional & Technical Services	1,168,169	1,305,660	1,352,053	1,670,852	1,789,191	1,514,591	1,856,004	341,413	22.54%
1200 400	Purchased Property Services	-	-	-	-	-	-	-	-	0.00%
1200 500	Other Purchased Services	266,960	255,847	275,324	375,411	390,960	507,645	621,688	114,043	22.47%
1200 600	Supplies & Texts	7,511	34,205	62,905	48,535	61,871	21,500	393,500	372,000	1730.23%
1200 700	Equipment	489	20,812	13,789	12,573	8,226	29,700	32,000	2,300	7.74%
1200 800	Dues & Fees	-	-	-	-	-	-	-	-	0.00%
1200	TOTAL Special Education Program	\$ 4,803,635	\$ 5,494,560	\$ 5,829,994	\$ 6,381,621	\$ 7,208,023	\$ 7,357,330	\$ 8,483,948	\$ 1,126,618	15.31%
1300 CAREER & TECHNOLOGY EDUCATION PROGRAMS										
1300 500	Other Purchased Services	\$ 183,552	\$ 214,735	\$ 213,078	\$ 270,417	\$ 323,477	\$ 328,945	\$ 353,418	\$ 24,473	7.44%
1300	TOTAL Career & Tech Ed Programs	\$ 183,552	\$ 214,735	\$ 213,078	\$ 270,417	\$ 323,477	\$ 328,945	\$ 353,418	\$ 24,473	7.44%
1400 OTHER INSTRUCTIONAL PROGRAMS										
1400 100	Salaries & Wages	\$ 69,872	\$ 44,705	\$ 48,174	\$ 57,513	\$ 93,623	\$ 39,130	\$ 48,130	\$ 9,000	23.00%
1400 200	Employee Benefits	3,153	5,643	5,986	8,863	6,315	9,697	5,743	(3,954)	-40.78%
1400 300	Professional & Technical Services	46,708	40,525	48,877	41,463	75,436	56,183	66,183	10,000	17.80%
1400 400	Purchased Property Services	-	-	-	-	-	-	-	-	0.00%
1400 500	Other Purchased Services	85,254	96,073	131,791	593,243	132,093	607,170	127,170	(480,000)	-79.06%
1400 600	Supplies & Texts	-	1,000	-	101	79,142	-	3,000	3,000	100.00%
1400 700	Equipment	-	-	-	-	-	-	-	-	0.00%
1400 800	Dues & Fees	-	-	-	-	-	-	-	-	0.00%
1400	TOTAL Other Instructional Programs	\$ 204,987	\$ 187,946	\$ 234,828	\$ 701,183	\$ 386,609	\$ 712,180	\$ 250,226	\$ (461,954)	-64.86%
1000	Total Instruction	\$ 25,094,695	\$ 27,347,935	\$ 28,804,430	\$ 31,491,820	\$ 33,795,733	\$ 36,545,976	\$ 37,647,834	\$ 1,101,858	3.01%

Unionville-Chadds Ford School District
General Fund Expenditures by Function / Object

Account	Description	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Budget	2009-10 Budget	Budget Increase / (Decrease)	Percent Increase / (Decrease)
2000 SUPPORT SERVICES										
2100 PUPIL PERSONNEL SERVICES										
2100 100	Salaries & Wages	\$ 1,398,996	\$ 1,522,246	\$ 1,664,960	\$ 1,841,926	\$ 1,825,908	\$ 2,040,494	\$ 2,078,378	\$ 37,884	1.86%
2100 200	Employee Benefits	369,278	414,439	510,198	516,023	648,436	703,642	702,771	(871)	-0.12%
2100 300	Professional & Technical Services	132,239	58,490	86,916	134,242	100,509	100,470	104,155	3,685	3.67%
2100 400	Purchased Property Services	-	-	-	-	-	-	-	-	0.00%
2100 500	Other Purchased Services	17,491	10,837	12,351	6,390	15,318	14,000	14,000	-	0.00%
2100 600	Supplies & Texts	17,303	17,170	12,777	14,288	16,554	12,500	14,478	1,978	15.82%
2100 700	Equipment	5,515	2,199	789	-	2,011	5,000	5,000	-	0.00%
2100 800	Dues & Fees	-	-	-	-	-	-	-	-	0.00%
2100	TOTAL Pupil Personnel Services	\$ 1,940,822	\$ 2,025,381	\$ 2,287,991	\$ 2,512,869	\$ 2,608,736	\$ 2,876,106	\$ 2,918,782	\$ 42,676	1.48%
2200 INSTRUCTIONAL STAFF SUPPORT SERVICES										
2200 100	Salaries & Wages	\$ 1,882,843	\$ 1,901,266	\$ 1,885,360	\$ 1,943,171	\$ 1,776,612	\$ 1,939,032	\$ 1,874,655	\$ (64,377)	-3.32%
2200 200	Employee Benefits	450,676	516,761	610,271	534,152	597,368	741,752	644,247	(97,505)	-13.15%
2200 300	Professional & Technical Services	100,163	101,801	61,267	84,087	42,490	33,180	29,430	(3,750)	-11.30%
2200 400	Purchased Property Services	34,256	32,248	138,016	118,863	179,123	163,440	148,978	(14,462)	-8.85%
2200 500	Other Purchased Services	69,357	64,018	93,328	113,017	50,246	90,940	72,680	(18,260)	-20.08%
2200 600	Supplies & Texts	132,366	102,054	125,088	121,074	102,396	135,460	130,983	(4,477)	-3.31%
2200 700	Equipment	305,412	386,317	381,925	583,691	555,421	522,960	508,403	(14,557)	-2.78%
2200 800	Dues & Fees	-	-	-	-	-	-	-	-	0.00%
2200	TOTAL Instructional Staff Support Services	\$ 2,975,073	\$ 3,104,465	\$ 3,295,255	\$ 3,498,055	\$ 3,303,656	\$ 3,626,764	\$ 3,409,376	\$ (217,388)	-5.99%
2300 ADMINISTRATIVE SERVICES										
2300 100	Salaries & Wages	\$ 1,653,891	\$ 1,696,739	\$ 1,920,355	\$ 1,964,560	\$ 2,019,071	\$ 2,054,018	\$ 2,117,442	\$ 63,424	3.09%
2300 200	Employee Benefits	482,848	554,146	675,957	593,413	693,170	874,075	789,287	(84,788)	-9.70%
2300 300	Professional & Technical Services	141,905	87,981	115,816	133,310	198,211	124,800	143,500	18,700	14.98%
2300 400	Purchased Property Services	10,600	8,985	13,310	11,665	9,321	10,000	9,785	(215)	-2.15%
2300 500	Other Purchased Services	119,686	124,405	132,977	123,038	131,756	145,967	144,678	(1,289)	-0.88%
2300 600	Supplies & Texts	51,872	25,809	36,780	27,925	23,895	30,700	29,741	(959)	-3.12%
2300 700	Equipment	4,746	30,230	-	-	-	-	-	-	0.00%
2300 800	Dues & Fees	23,924	21,931	29,395	24,901	31,826	24,500	27,500	3,000	12.24%
2300	TOTAL Administrative Services	\$ 2,489,472	\$ 2,550,226	\$ 2,924,590	\$ 2,878,812	\$ 3,107,250	\$ 3,264,060	\$ 3,261,933	\$ (2,127)	-0.07%

Unionville-Chadds Ford School District
General Fund Expenditures by Function / Object

Account	Description	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Budget	2009-10 Budget	Budget Increase / (Decrease)	Percent Increase / (Decrease)
2400 PUPIL HEALTH SERVICES										
2400 100	Salaries & Wages	\$ 284,309	\$ 307,861	\$ 332,776	\$ 364,963	\$ 388,862	\$ 434,813	\$ 449,433	\$ 14,620	3.36%
2400 200	Employee Benefits	73,715	94,384	115,933	106,138	132,597	144,393	144,533	140	0.10%
2400 300	Professional & Technical Services	3,615	1,300	3,544	6,226	8,645	5,250	5,250	-	0.00%
2400 400	Purchased Property Services	500	-	-	115	195	500	500	-	0.00%
2400 500	Other Purchased Services	1,209	1,590	866	216	988	1,000	1,000	-	0.00%
2400 600	Supplies & Texts	7,624	15,035	9,190	10,145	21,289	20,800	20,800	-	0.00%
2400 700	Equipment	3,706	481	9,157	1,506	6,218	2,000	2,000	-	0.00%
2400 800	Dues & Fees	-	-	-	-	-	-	-	-	0.00%
2400	TOTAL Pupil Health Services	\$ 374,678	\$ 420,651	\$ 471,466	\$ 489,309	\$ 558,794	\$ 608,756	\$ 623,516	\$ 14,760	2.42%
2500 BUSINESS OFFICE SERVICES										
2500 100	Salaries & Wages	\$ 394,766	\$ 438,967	\$ 446,152	\$ 467,474	\$ 505,771	\$ 529,153	\$ 545,931	\$ 16,778	3.17%
2500 200	Employee Benefits	131,392	136,191	150,522	149,043	188,945	223,009	219,331	(3,678)	-1.65%
2500 300	Professional & Technical Services	68,406	46,483	31,107	41,494	109,782	70,000	45,000	(25,000)	-35.71%
2500 400	Purchased Property Services	33,721	25,205	19,475	24,170	25,369	30,000	25,000	(5,000)	-16.67%
2500 500	Other Purchased Services	43,382	56,348	47,176	42,052	51,122	54,700	42,000	(12,700)	-23.22%
2500 600	Supplies & Texts	24,117	29,967	39,558	21,580	28,680	22,500	25,000	2,500	11.11%
2500 700	Equipment	8,206	2,013	7,542	2,835	1,823	24,000	2,000	(22,000)	-91.67%
2500 800	Dues & Fees	-	-	-	-	-	-	-	-	0.00%
2500	TOTAL Business Office Services	\$ 703,990	\$ 735,174	\$ 741,532	\$ 748,648	\$ 911,492	\$ 953,362	\$ 904,262	\$ (49,100)	-5.15%
2600 OPERATION & MAINTENANCE SERVICES										
2600 100	Salaries & Wages	\$ 1,899,161	\$ 2,075,474	\$ 2,123,789	\$ 2,204,373	\$ 2,366,001	\$ 2,412,764	\$ 2,464,080	\$ 51,316	2.13%
2600 200	Employee Benefits	620,550	777,394	894,298	802,886	1,002,772	1,215,254	1,136,262	(78,992)	-6.50%
2600 300	Professional & Technical Services	141,323	158,861	176,879	143,741	94,299	89,832	60,000	(29,832)	-33.21%
2600 400	Purchased Property Services	1,189,794	1,076,897	1,136,104	1,161,340	1,212,726	1,188,125	1,196,000	7,875	0.66%
2600 500	Other Purchased Services	131,159	142,115	162,546	168,629	175,063	181,755	203,000	21,245	11.69%
2600 600	Supplies & Texts	573,519	641,415	671,908	783,026	768,409	807,570	815,081	7,511	0.93%
2600 700	Equipment	9,396	32,595	22,088	29,254	47,487	50,338	40,000	(10,338)	-20.54%
2600 800	Dues & Fees	-	-	-	-	-	-	-	-	0.00%
2600	TOTAL Operation & Maintenance Services	\$ 4,564,902	\$ 4,904,751	\$ 5,187,612	\$ 5,293,249	\$ 5,666,757	\$ 5,945,638	\$ 5,914,423	\$ (31,215)	-0.53%

Unionville-Chadds Ford School District
General Fund Expenditures by Function / Object

Account	Description	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Budget	2009-10 Budget	Budget Increase / (Decrease)	Percent Increase / (Decrease)
2700 STUDENT TRANSPORTATION SERVICES										
2700 100	Salaries & Wages	\$ 1,758,801	\$ 1,749,509	\$ 1,796,576	\$ 1,782,343	\$ 1,866,187	\$ 2,002,811	\$ 2,055,464	\$ 52,653	2.63%
2700 200	Employee Benefits	886,852	1,012,685	1,135,854	978,447	1,264,518	1,450,533	1,459,501	8,968	0.62%
2700 300	Professional & Technical Services	16,528	17,244	10,360	13,162	14,689	15,500	16,200	700	4.52%
2700 400	Purchased Property Services	9,551	9,552	10,049	10,746	6,565	10,100	9,600	(500)	-4.95%
2700 500	Other Purchased Services	157,062	136,840	108,494	112,651	112,389	134,239	118,000	(16,239)	-12.10%
2700 600	Supplies & Texts	279,199	307,979	401,645	507,096	459,223	535,000	519,373	(15,627)	-2.92%
2700 700	Equipment	333,845	329,912	327,601	279,923	333,925	350,000	293,000	(57,000)	-16.29%
2700 800	Dues & Fees	-	-	-	-	-	-	-	-	0.00%
2700	TOTAL Student Transportation Services	\$ 3,441,838	\$ 3,563,721	\$ 3,790,579	\$ 3,684,368	\$ 4,057,496	\$ 4,498,183	\$ 4,471,138	\$ (27,045)	-0.60%
2800 CENTRAL SERVICES										
2800 100	Salaries & Wages	\$ 256,106	\$ 311,422	\$ 396,295	\$ 455,558	\$ 518,849	\$ 455,822	\$ 562,810	\$ 106,988	23.47%
2800 200	Employee Benefits	71,617	96,036	101,728	111,796	137,641	148,491	145,198	(3,293)	-2.22%
2800 300	Professional & Technical Services	4,808	6,507	4,668	12,073	23,192	8,000	8,000	-	0.00%
2800 400	Purchased Property Services	-	-	-	-	-	-	-	-	0.00%
2800 500	Other Purchased Services	16,148	18,975	17,859	21,420	36,940	42,000	31,000	(11,000)	-26.19%
2800 600	Supplies & Texts	-	-	-	-	1,119	-	2,000	2,000	100.00%
2800 700	Equipment	-	-	-	-	-	-	-	-	0.00%
2800 800	Dues & Fees	-	-	-	-	-	-	-	-	0.00%
2800	TOTAL Central Services	\$ 348,679	\$ 432,940	\$ 520,550	\$ 600,847	\$ 717,741	\$ 654,313	\$ 749,008	\$ 94,695	14.47%
2900 OTHER SUPPORT SERVICES										
2900 500	Other Purchased Services	\$ 72,167	\$ 76,397	\$ 43,989	\$ 43,043	\$ 42,830	\$ 42,830	\$ 43,126	\$ 296	0.69%
2900	TOTAL Other Support Services	\$ 72,167	\$ 76,397	\$ 43,989	\$ 43,043	\$ 42,830	\$ 42,830	\$ 43,126	\$ 296	0.69%
2000	Total Support Services	\$ 16,911,621	\$ 17,813,706	\$ 19,263,564	\$ 19,749,200	\$ 20,974,752	\$ 22,470,012	\$ 22,295,564	\$ (174,448)	-0.78%

Unionville-Chadds Ford School District
General Fund Expenditures by Function / Object

Account	Description	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Budget	2009-10 Budget	Budget Increase / (Decrease)	Percent Increase / (Decrease)
3000 OPERATION OF NONINSTRUCTIONAL SERVICES										
3100 FOOD SERVICE										
3100 700	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
3100	TOTAL Student Activities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
3200 STUDENT ACTIVITIES										
3200 100	Salaries & Wages	\$ 519,041	\$ 543,936	\$ 568,683	\$ 615,056	\$ 684,429	\$ 786,357	\$ 800,097	\$ 13,740	1.75%
3200 200	Employee Benefits	61,551	68,925	76,288	93,068	110,943	104,759	104,324	(435)	-0.42%
3200 300	Professional & Technical Services	26,665	25,307	23,039	86,373	62,365	74,000	78,484	4,484	6.06%
3200 400	Purchased Property Services	4,586	11,348	5,979	8,618	6,822	15,000	14,806	(194)	-1.29%
3200 500	Other Purchased Services	11,504	24,289	24,668	20,254	27,418	26,000	25,957	(43)	-0.17%
3200 600	Supplies & Texts	62,640	56,544	46,048	58,573	81,046	72,000	70,817	(1,183)	-1.64%
3200 700	Equipment	-	-	-	-	-	-	-	-	0.00%
3200 800	Dues & Fees	8,246	7,255	8,042	9,618	7,886	12,000	11,806	(194)	-1.62%
3200	TOTAL Student Activities	\$ 694,233	\$ 737,604	\$ 752,747	\$ 891,560	\$ 980,909	\$ 1,090,116	\$ 1,106,291	\$ 16,175	1.48%
3300 COMMUNITY SERVICES										
3300 100	Salaries & Wages	\$ 19,350	\$ 15,702	\$ 15,525	\$ 14,345	\$ 15,323	\$ 20,000	\$ 20,000	\$ -	0.00%
3300 200	Employee Benefits	2,486	2,154	2,145	2,298	2,530	2,507	2,298	(209)	-8.34%
3300 300	Professional & Technical Services	-	-	-	-	2,350	-	-	-	0.00%
3300 400	Purchased Property Services	-	-	-	-	-	-	-	-	0.00%
3300 500	Other Purchased Services	500	200	-	-	368	-	-	-	0.00%
3300 600	Supplies & Texts	-	-	-	-	768	-	-	-	0.00%
3300 700	Equipment	-	-	-	-	-	-	-	-	0.00%
3300 800	Dues & Fees	-	-	-	-	-	-	-	-	0.00%
3300	TOTAL Community Services	\$ 22,336	\$ 18,056	\$ 17,670	\$ 16,643	\$ 21,339	\$ 22,507	\$ 22,298	\$ (209)	-0.93%
3000	Total Noninstructional Svcs	\$ 716,569	\$ 755,660	\$ 770,417	\$ 908,203	\$ 1,002,248	\$ 1,112,623	\$ 1,128,589	\$ 15,966	1.43%

Unionville-Chadds Ford School District
General Fund Expenditures by Function / Object

Account	Description	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Budget	2009-10 Budget	Budget Increase / (Decrease)	Percent Increase / (Decrease)
4000 FACILITIES ACQUISITION & CONSTRUCTION										
4000 100	Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
4000 200	Employee Benefits	-	-	-	-	-	-	-	-	0.00%
4000 300	Professional & Technical Services	-	-	-	-	-	-	-	-	0.00%
4000 400	Purchased Property Services	-	-	-	-	-	-	-	-	0.00%
4000 500	Other Purchased Services	-	-	-	-	-	-	-	-	0.00%
4000 700	Equipment	-	-	-	-	-	-	-	-	0.00%
4000	Total Facilities Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
5000 OTHER FINANCING USES										
5100 DEBT SERVICE										
5100 800	Interest & Refund of Prior Year's Receipts	\$ 2,988,761	\$ 2,815,551	\$ 2,767,741	\$ 2,695,697	\$ 2,233,348	\$ 2,222,801	\$ 3,490,971	\$ 1,268,170	57.05%
5100 900	Principal	2,990,000	3,185,000	3,490,000	4,420,000	4,320,000	4,775,000	4,400,000	(375,000)	-7.85%
5100	TOTAL Debt Service	\$ 5,978,761	\$ 6,000,551	\$ 6,257,741	\$ 7,115,697	\$ 6,553,348	\$ 6,997,801	\$ 7,890,971	\$ 893,170	12.76%
5200 FUND TRANSFERS										
5220 900	Capital Reserve Fund	\$ 300,000	\$ 300,000	\$ 300,000	\$ 250,000	\$ 250,000	\$ 275,000	\$ 275,000	\$ -	0.00%
5230 900	Capital Projects Fund	-	-	-	-	-	-	-	-	0.00%
5240 900	Debt Service Fund	-	-	437,006	311,917	753,141	153,128	-	(153,128)	-100.00%
5251 900	Food Service Fund	-	-	-	-	-	-	-	-	0.00%
5270 900	Health Care Trust Fund	-	-	500,065	1,000,000	-	-	-	-	0.00%
5271 900	PSERS Rate Stabilization Fund	-	-	-	-	-	-	511,378	511,378	100.00%
5200	TOTAL Fund transfers	\$ 300,000	\$ 300,000	\$ 1,237,071	\$ 1,561,917	\$ 1,003,141	\$ 428,128	\$ 786,378	\$ 358,250	83.68%
5900	Budgetary Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ 300,000	\$ -	0.00%
5000	Total Other Financial Uses	\$ 6,278,761	\$ 6,300,551	\$ 7,494,812	\$ 8,677,614	\$ 7,556,489	\$ 7,725,929	\$ 8,977,349	\$ 1,251,420	16.20%
Grand Total All Accounts		\$ 49,001,646	\$ 52,217,852	\$ 56,333,223	\$ 60,826,837	\$ 63,329,222	\$ 67,854,540	\$ 70,049,336	\$ 2,194,796	3.23%

Unionville-Chadds Ford School District
General Fund Summary by Object

Object	Description	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Budget	2009-10 Budget	Budget Increase / (Decrease)	Percent Increase / (Decrease)
100	TOTAL SALARIES & WAGES	\$ 27,873,112	\$ 29,558,431	\$ 30,822,300	\$ 32,604,263	\$ 34,345,394	\$ 36,427,819	\$ 36,938,185	\$ 510,366	1.40%
		56.88%	56.61%	54.71%	53.60%	54.23%	53.69%	52.73%		
200	TOTAL INS & BENEFITS	7,564,171	8,944,545	10,163,587	9,809,044	12,074,317	13,570,869	13,234,592	\$ (336,277)	-2.48%
		15.44%	17.13%	18.04%	16.13%	19.07%	20.00%	18.89%		
300	TOTAL PROF & TECH SVCS	1,909,218	1,880,922	1,920,956	2,372,990	2,564,106	2,175,789	3,255,871	\$ 1,080,082	49.64%
		3.90%	3.60%	3.41%	3.90%	4.05%	3.21%	4.65%		
400	TOTAL PURCH PROP SVCS	1,476,623	1,375,321	1,496,273	1,464,199	1,561,379	1,562,854	1,546,849	\$ (16,005)	-1.02%
		3.01%	2.63%	2.66%	2.41%	2.47%	2.30%	2.21%		
500	TOTAL OTHER PURCH SVCS	1,343,207	1,483,126	1,550,038	2,197,658	1,737,293	2,489,194	2,127,995	\$ (361,199)	-14.51%
		2.74%	2.84%	2.75%	3.61%	2.74%	3.67%	3.04%		
600	TOTAL SUPPLIES & TEXTS	1,691,490	1,740,376	2,021,807	2,428,831	2,312,474	2,464,116	2,740,804	\$ 276,688	11.23%
		3.45%	3.33%	3.59%	3.99%	3.65%	3.63%	3.91%		
700	TOTAL EQUIPMENT	832,894	905,394	826,013	1,237,719	1,138,058	1,401,470	1,188,385	\$ (213,085)	-15.20%
		1.70%	1.73%	1.47%	2.03%	1.80%	2.07%	1.70%		
800	TOTAL DUES / FEES / ETC	3,020,931	2,844,737	2,805,178	2,730,216	2,273,060	2,259,301	3,530,277	\$ 1,270,976	56.26%
		6.16%	5.45%	4.98%	4.49%	3.59%	3.33%	5.04%		
900	TOTAL OTHER FIN'L USES	3,290,000	3,485,000	4,727,071	5,981,917	5,323,141	5,203,128	5,186,378	\$ (16,750)	-0.32%
		6.71%	6.67%	8.39%	9.83%	8.41%	7.67%	7.40%		
	BUDGETARY RESERVE	-	-	-	-	-	300,000	300,000	\$ -	0.00%
		0.00%	0.00%	0.00%	0.00%	0.00%	0.44%	0.43%		
TOTAL ALL OBJECTS		\$ 49,001,646	\$ 52,217,852	\$ 56,333,223	\$ 60,826,837	\$ 63,329,222	\$ 67,854,540	\$ 70,049,336	\$ 2,194,796	3.23%

Form PDE-2028

**PDE-2028 - FINAL GENERAL FUND BUDGET
Fiscal Year 07/01/2009 - 06/30/2010**

PROPOSED VERSION

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 6/15/2009

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

Contact Person

(610) 347-0970 3321

Telephone Extension

rwcochran@ucfsd.org

E-mail Address

Return to: Pennsylvania Department of Education
Bureau of Budget and Fiscal Management
Division of Subsidy Data and Administration
333 Market Street
Harrisburg, PA 17126-0333

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
1 Estimated Reserve for Encumbrances - Start of Year	0
2 Estimated Unreserved Fund Balance - Start of Year	2,904,002
3	0
4	0
5	0
6	0
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	2,904,002
 Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	59,089,438
7000 Revenue from State Sources	10,304,022
8000 Revenue from Federal Sources	185,543
9000 Other Financing Sources	0
Total Estimated Revenues And Other Financing Sources	69,579,003
 Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	 72,483,005

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	54,036,050
6112	Interim Real Estate Taxes	550,000
6113	Public Utility Realty Tax	65,000
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	0
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0
6120	Per Capita Taxes, Section 679	0
6130	Taxpayer Relief Taxes - Proportional Assessments	0
6140	Current Act 511 Taxes - Flat Rate Assessments	0
6150	Current Act 511 Taxes - Proportional Assessments	1,000,000
6400	Delinquencies on Taxes Levied / Assessed by LEA	1,100,000
6500	Earnings on Investments	1,000,000
6700	Revenues from Student Activities	45,000
6800	Revenue from Intermediary Sources / Pass-Through Funds	890,388
6910	Rentals	40,000
6920	Contributions and Donations From Private Sources / Capital Contributions	0
6940	Tuition from Patrons	203,000
6960	Services Provided Other Local Governmental Units / LEAs	0
6970	Services Provided Other Funds	0
6980	Revenue From Community Service Activities	0
6990	Refunds and Other Miscellaneous Revenue	160,000
	REVENUE FROM LOCAL SOURCES	59,089,438

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM STATE SOURCES		
7110	Basic Education Funding (Gross)	3,096,102
7140	Charter Schools	121,707
7160	Tuition for Orphans and Children Placed in Private Homes	0
7170	School Improvement Grants	0
7180	Staff and Program Development	0
7210	Homebound Instruction	500
7220	Vocational Education	0
7230	Alternative Education	0
7240	Driver Education - Student	0
7250	Migratory Children	0
7260	Workforce Investment Act	0
7271	Special Education Funding for School Aged Pupils	1,590,007
7272	Early Intervention	0
7280	Adult Literacy	0
7291	Educational Assistance Program (Tutoring)	0
7292	Pre-K Counts	0
7299	Other Program Subsidies Not Listed in 7200 Series	0
7310	Transportation (Regular and Additional)	1,018,245
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	435,276
7330	Health Services (Medical, Dental, Nurse, Act 25)	80,000
7340	State Property Tax Reduction Allocation	1,488,573
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	0
7502	Dual Enrollment Grants	5,000
7503	Project 720 / High School Reform	0
7599	Other State Revenue Not Listed in the 7500 Series	0
7810	State Share of Social Security and Medicare Taxes	1,373,743
7820	State Share of Retirement Contributions	860,701
7900	Revenue for Technology	234,168
REVENUE FROM STATE SOURCES		10,304,022

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM FEDERAL SOURCES		
8110	Payments for Federally Impacted Areas - P.L. 81-874	0
8190	Other Unrestricted Grants-in-Aid Direct from Federal Government	0
8200	Unrestricted Grants-in-Aid from Federal Gov't Through Commonwealth	0
8310	Payments for Federally Impacted Areas - P.L. 81-815	0
8320	Energy Conservation Grants - TA and ECM	0
8390	Other Restricted Grants-in-Aid Directly from Federal Government	0
8511	Grants for IDEA and NCLB Programs not Specified in 8510 series	0
8512	IDEA, Part B	0
8513	IDEA, Section 619	0
8514	NCLB, Title I - Improving the Acad. Achvmnt. of the Disadvantaged	100,175
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	72,380
8516	NCLB, Title III - Language Instr. for LEP and Immgrant Students	0
8517	NCLB, Title IV - 21st Century Schools	9,270
8518	NCLB, Title V - Promotg. Informed Parental Choice & Innov. Programs	3,718
8519	NCLB, Title VI - Flexibility and Accountability	0
8521	Vocational Education - Operating Expenditures	0
8522	Vocational Education - Capital Outlay	0
8540	Nutrition Education and Training	0
8560	Federal Block Grants	0
8580	Child Care and Development Block Grants	0
8610	Homeless Assistance Act	0
8620	Adult Basic Education	0
8640	Headstart	0
8660	Workforce Investment Act	0
8690	Other Restricted Federal Grants-in-Aid Through the Commonwealth	0
8810	Medical Assistance Reimbursements (ACCESS)	0
8820	Medical Assistance Reimbursements - Title 19	0
REVENUE FROM FEDERAL SOURCES		185,543

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
OTHER FINANCING SOURCES		
9100	Sale of Bonds	0
9200	Proceeds From Extended Term Financing	0
9320	Special Revenue Fund Transfers	0
9330	Capital Projects Fund Transfers	0
9340	Debt Service Fund Transfers	0
9350	Enterprise Fund Transfers	0
9360	Internal Service Fund Transfers	0
9370	Trust and Agency Fund Transfers	0
9380	Activity Fund Transfers	0
9400	Sale or Compensation for Loss of Fixed Assets	0
9710	Transfers from Component Units	0
	OTHER FINANCING SOURCES	0
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		69,579,003

Index (current): 4.1%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$54,054,107		
Amount of Tax Relief from State/Local Sources: +	\$1,488,573		
Approx. Tax Revenue for Tax Rate Calculation:	\$55,542,680		

	Chester	Delaware	Total
2008-09 Calculations			
a. Assessed Value	\$1,906,153,835	\$491,940,970	\$2,398,094,805
b. Real Estate Mills	22.5300	21.1400	
I. 2009-10 Calculations			
c. 2007 STEB Market Value	\$2,259,903,400	\$531,591,000	\$2,791,494,400
d. Assessed Value	\$1,918,232,120	\$514,680,467	\$2,432,912,587
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
Estimated Percent Collection	98.00000%	98.00000%	
2008-09 Calculations			
f. 2008-09 Tax Levy (a * b)	\$42,945,646	\$10,399,632	\$53,345,278
2009-10 Calculations			
II. g. Percent of Total Market Value	80.957%	19.043%	100.000%
h. Rebalanced 2008-09 Tax Levy (f Total * g)	\$43,186,609	\$10,158,669	\$53,345,278
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	22.6564	21.1400	
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage			98.00000%
k. Tax Levy Needed (Approx. Revenue * g / j)	\$45,883,219	\$10,792,986	\$56,676,205
III. I. 2009-10 Real Estate Mills (k / d * 1000)	23.9100	20.9700	
m. Tax Levy Generated By Mills (l / 1000 * d)	\$45,864,930	\$10,792,849	\$56,657,779
n. Tax Revenue Generated By Mills (m * Est. Pct. Collection)	\$44,947,631	\$10,576,992	\$55,524,623
o. Tax Revenue minus Amount of Tax Relief (n - Amount of Tax Relief)			\$54,036,050

Index (current): 4.1%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$54,054,107		
Amount of Tax Relief from State/Local Sources: +	\$1,488,573		
Approx. Tax Revenue for Tax Rate Calculation:	\$55,542,680		

	Chester	Delaware	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	23.5853	22.0067	
q. Mills In Excess of Index if (l > p), (l - p)	0.3247	0.0000	0.3247
r. Maximum Tax Levy Based On Index (p / 1000) * d	\$45,242,080	\$11,326,419	\$56,568,499
IV. s. Millage Rate within Index? (If l > p Then No)	No	Yes	
t. Tax Levy In Excess of Index if (m > r), (m - r)	\$622,850	\$0	\$622,850
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$610,393	\$0	\$610,393

Information Related to Property Tax Relief			
Assessed Value Exclusion per Homestead	\$9,562	\$10,903	
Number of Homestead/Farmstead Properties	5,454	1,061	6,515
V. Median Assessed Value of Homestead Properties			\$249,880
Portion of Act 1 EIT Revenue Used for Tax Relief			\$0
State Property Tax Reduction Allocation			\$1,488,573
Amount of Tax Relief from State/Local Sources			\$1,488,573

CODE

6111 Current Real Estate Taxes

<u>County #</u>	<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Mills</u>	<u>Tax Levy</u>	<u>Percent Collected</u>	<u>Tax Revenue Generated By Mills</u>	<u>Amount of Tax Relief</u>	<u>Estimated Revenue</u>
15	Chester	1,918,232,120	23.9100	45,864,930	98.00000%	44,947,631		
23	Delaware	514,680,467	20.9700	10,792,849	98.00000%	10,576,992		
		0		0	0.00000%	0		
		0		0	0.00000%	0		
Totals		2,432,912,587		56,657,779		55,524,623	- 1,488,573	= 54,036,050

	<u>Rate</u>	<u>Estimated Revenue</u>
6120 <u>Per Capita Taxes, Section 679</u>	0.00	0

6140 Current Act 511 Taxes - Flat Rate Assessments

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141 Per Capita Taxes, Act 511	\$0.00	\$0.00	0	0
6142 Occupation Taxes - Flat Rate	\$0.00	\$0.00	0	0
6143 Local Services / Occupational Privilege Taxes	\$0.00	\$0.00	0	0
6144 Trailer Taxes	\$0.00	\$0.00	0	0
6145 Business Privilege Taxes - Flat Rate	\$0.00	\$0.00	0	0
6146 Mechanical Device Taxes - Flat Rate	\$0.00	\$0.00	0	0
6149 Other Flat Rate Assessments	\$0.00	\$0.00	0	0
Total Current Act 511 Taxes - Flat Rate Assessments			0	0

6150 Current Act 511 Taxes - Proportional Assessments

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151 Earned Income Taxes, Act 511	0.00%	0.00%	0	0
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	1,000,000	1,000,000
6154 Amusement Taxes	0.00%	0.00%	0	0
6155 Business Privilege Taxes - Proportional Rate	0	0	0	0
6156 Mechanical Device Taxes - Percentage	0.00%	0.00%	0	0
6157 Mercantile Taxes	0	0	0	0
6159 Other Proportional Assessments	0	0	0	0
Total Current Act 511 Taxes - Proportional Assessments			1,000,000	1,000,000

Total Act 511, Current Taxes

Act 511 Tax Limit	---	2,791,494,400	X	12	33,497,933
		Market Value		Mills	(511 Limit)

ITEM		AMOUNTS	
1000	Instruction		
	1100 Regular Programs - Elementary/Secondary	28,560,242	
	1200 Special Programs - Elementary/Secondary	8,483,948	
	1300 Vocational Education	353,418	
	1400 Other Instructional Programs - Elementary/Secondary	250,226	
	1600 Adult Education Programs	0	
	1700 Higher Education Programs	0	
	1800 Pre-Kindergarten	0	
	Total 1000 Instruction	37,647,834	
2000	Support Services		
	2100 Support Services - Pupil Personnel	2,918,782	
	2200 Support Services - Instructional Staff	3,409,376	
	2300 Support Services - Administration	3,261,933	
	2400 Support Services - Pupil Health	623,516	
	2500 Support Services - Business	904,262	
	2600 Operation & Maintenance of Plant Services	5,914,423	
	2700 Student Transportation Services	4,471,138	
	2800 Support Services - Central	749,008	
	2900 Other Support Services	43,126	
	Total 2000 Support Services	22,295,564	
3000	Operation of Non-instructional Services		
	3100 Food Services	0	
	3200 Student Activities	1,106,291	
	3300 Community Services	22,298	
	3400 Scholarships and Awards	0	
	Total 3000 Operation of Non-instructional Services	1,128,589	
4000	Facilities Acquisition, Construction and Improvement Services		
	4000 Facilities Acquisition, Construction and Improvement Services	0	
	Total 4000 Facilities Acquisition, Construction and Improvement	0	
	Total Estimated Expenditures		61,071,987
5000	Other Expenditures and Financing Uses		
	5100 Debt Service	7,890,971	
	5200 Interfund Transfers - Out	786,378	
	5300 Transfers Involving Component Units	0	
	5900 Budgetary Reserve	300,000	
	Total Other Financing Uses		8,977,349
	Total Estimated Expenditures and Other Financing Uses		70,049,336
	Appropriation of Prior Year Encumbrances		0
	Total Appropriations		70,049,336
	Ending Unreserved Fund Balance		2,433,669
	Total Appropriations and Ending Fund Balances		72,483,005

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1000	INSTRUCTION	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	19,896,185
200	Personnel Services-Employee Benefits	6,325,921
300	Purchased Professional & Technical Services	843,665
400	Purchased Property Services	142,180
500	Other Purchased Services	330,278
600	Supplies	716,031
700	Property	305,982
800	Other Objects	0
	Total Regular Programs - Elementary/Secondary	28,560,242
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	4,025,580
200	Personnel Services-Employee Benefits	1,555,176
300	Purchased Professional & Technical Services	1,856,004
400	Purchased Property Services	0
500	Other Purchased Services	621,688
600	Supplies	393,500
700	Property	32,000
800	Other Objects	0
	Total Special Programs - Elementary/Secondary	8,483,948
1300	Vocational Education	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	353,418
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Vocational Education	353,418
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	48,130
200	Personnel Services-Employee Benefits	5,743
300	Purchased Professional & Technical Services	66,183
400	Purchased Property Services	0
500	Other Purchased Services	127,170
600	Supplies	3,000
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	250,226

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1600	Adult Education Programs	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Adult Education Programs	0
1700	Higher Education Programs	
500	Other Purchased Services	0
600	Supplies	0
	Total Higher Education Programs	0
1800	Pre-Kindergarten	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Pre-Kindergarten	0
	Total Instruction	37,647,834
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	2,078,378
200	Personnel Services-Employee Benefits	702,771
300	Purchased Professional & Technical Services	104,155
400	Purchased Property Services	0
500	Other Purchased Services	14,000
600	Supplies	14,478
700	Property	5,000
800	Other Objects	0
	Total Support Services - Pupil Personnel	2,918,782

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	1,874,655
200	Personnel Services-Employee Benefits	644,247
300	Purchased Professional & Technical Services	29,430
400	Purchased Property Services	148,978
500	Other Purchased Services	72,680
600	Supplies	130,983
700	Property	508,403
800	Other Objects	0
	Total Support Services - Instructional Staff	3,409,376
2300	Support Services - Administration	
100	Personnel Services-Salaries	2,117,442
200	Personnel Services-Employee Benefits	789,287
300	Purchased Professional & Technical Services	143,500
400	Purchased Property Services	9,785
500	Other Purchased Services	144,678
600	Supplies	29,741
700	Property	0
800	Other Objects	27,500
	Total Support Services - Administration	3,261,933
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	449,433
200	Personnel Services-Employee Benefits	144,533
300	Purchased Professional & Technical Services	5,250
400	Purchased Property Services	500
500	Other Purchased Services	1,000
600	Supplies	20,800
700	Property	2,000
800	Other Objects	0
	Total Support Services - Pupil Health	623,516
2500	Support Services - Business	
100	Personnel Services-Salaries	545,931
200	Personnel Services-Employee Benefits	219,331
300	Purchased Professional & Technical Services	45,000
400	Purchased Property Services	25,000
500	Other Purchased Services	42,000
600	Supplies	25,000
700	Property	2,000
800	Other Objects	0
	Total Support Services - Business	904,262

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	2,464,080
200	Personnel Services-Employee Benefits	1,136,262
300	Purchased Professional & Technical Services	60,000
400	Purchased Property Services	1,196,000
500	Other Purchased Services	203,000
600	Supplies	815,081
700	Property	40,000
800	Other Objects	0
	Total Operation & Maintenance of Plant Services	5,914,423
2700	Student Transportation Services	
100	Personnel Services-Salaries	2,055,464
200	Personnel Services-Employee Benefits	1,459,501
300	Purchased Professional & Technical Services	16,200
400	Purchased Property Services	9,600
500	Other Purchased Services	118,000
600	Supplies	519,373
700	Property	293,000
800	Other Objects	0
	Total Student Transportation Services	4,471,138
2800	Support Services - Central	
100	Personnel Services-Salaries	562,810
200	Personnel Services-Employee Benefits	145,198
300	Purchased Professional & Technical Services	8,000
400	Purchased Property Services	0
500	Other Purchased Services	31,000
600	Supplies	2,000
700	Property	0
800	Other Objects	0
	Total Support Services - Central	749,008
2900	Other Support Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	43,126
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	43,126

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
Total Support Services		22,295,564
3000	OPERATION OF NON-INSTRUCTIONAL SERVICES	
3100	Food Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Food Services	0
3200	Student Activities	
100	Personnel Services-Salaries	800,097
200	Personnel Services-Employee Benefits	104,324
300	Purchased Professional & Technical Services	78,484
400	Purchased Property Services	14,806
500	Other Purchased Services	25,957
600	Supplies	70,817
700	Property	0
800	Other Objects	11,806
	Total Student Activities	1,106,291
3300	Community Services	
100	Personnel Services-Salaries	20,000
200	Personnel Services-Employee Benefits	2,298
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Community Services	22,298

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
3400	Scholarships and Awards	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Scholarships and Awards	0
	Total Operation of Non-instructional Services	1,128,589
4000	FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT	
4000	Facilities Acquisition, Construction and Improvement Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
	Total Facilities Acquisition, Construction and Improvement Services	0
5000	OTHER EXPENDITURES AND FINANCING USES	
5100	Debt Service	
800	Other Objects	3,490,971
900	Other Uses of Funds	4,400,000
	Total Debt Service	7,890,971
5200	Interfund Transfers - Out	
900	Other Uses of Funds	786,378
	Total Interfund Transfers - Out	786,378
5300	Transfers Involving Component Units	
900	Other Uses of Funds	0
	Total Transfers Involving Component Units	0
5900	Budgetary Reserve	
800	Other Objects	300,000
	Total Budgetary Reserve	300,000
	Total Other Expenditures and Financing Uses	8,977,349
TOTAL EXPENDITURES		70,049,336

	<u>06/30/2009 Estimate</u>	<u>06/30/2010 Projection</u>
<u>CASH AND SHORT-TERM INVESTMENTS</u>		
General Fund	9,000,000	9,000,000
Special Revenue Funds:		
Section 690 Capital Reserve Fund	0	0
Section 1431 Capital Reserve Fund	750,000	750,000
Athletic Fund	0	0
Other Special Revenue Funds	0	0
Capital Project Fund	0	33,918,697
Debt Service Fund	585,193	615,193
Enterprise Funds:		
Cafeteria Fund	600,000	400,000
Other Enterprise Funds	0	0
Internal Service Fund	0	0
Trust Fund	1,613,305	2,174,683
Agency Fund	0	0
Total Cash and Short-Term Investments	12,548,498	46,858,573
<u>LONG-TERM INVESTMENTS</u>		
General Fund	0	0
Special Revenue Funds:		
Section 690 Capital Reserve Fund	0	0
Section 1431 Capital Reserve Fund	0	0
Athletic Fund	0	0
Other Special Revenue Funds	0	0
Capital Project Fund	0	0
Debt Service Fund	0	0
Enterprise Funds:		
Cafeteria Fund	0	0
Other Enterprise Funds	0	0
Internal Service Fund	0	0
Trust Fund	0	0
Agency Fund	0	0
Total Long-Term Investments	0	0
TOTAL CASH AND INVESTMENTS	12,548,498	46,858,573

	<u>06/30/2009 Estimate</u>	<u>06/30/2010 Projection</u>
<u>LONG-TERM INDEBTEDNESS</u>		
Authority Lease Obligations	0	0
Extended Term Financing Agreements Payable	1,500,000	1,500,000
Bonds Payable	52,145,000	111,565,000
Accumulated Compensated Absences	0	0
Other Long-Term Liabilities	0	0
Lease-Purchase Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	53,645,000	113,065,000
<u>SHORT-TERM PAYABLES</u>		
Other Funds	1,000,000	1,000,000
General Fund	6,000,000	6,000,000
TOTAL SHORT-TERM PAYABLES	7,000,000	7,000,000
TOTAL INDEBTEDNESS	<u>60,645,000</u>	<u>120,065,000</u>

Account	Description	Amounts
0770	Ending Fund Balance - Unreserved	
	Explanation: See "Unreserved Undesignated" below.	
0771	Estimated Ending Unreserved Designated Fund Balance	0
0772	Estimated Ending Unreserved Undesignated Fund Balance	2,433,669
	Explanation: <i>Unreserved Undesignated ending fund balance represents 3.47% of budgeted expenditures. It is a reserve against unforeseen expenditures beyond budgetary amounts as well as any unforeseen shortfalls in revenues.</i>	
	Ending Fund Balance - Unreserved	2,433,669
5900	Budgetary Reserve	300,000
	Explanation: <i>Experience dictates there are certain items which are difficult to accurately predict. These include changes in cost of goods and services; unforeseen obligations such as additional special education students; and other unknown issues that arise after the budget is formulated and adopted. It is even more critical to maintain a proper reserve with Act 1 limitations and budget preparation time frame.</i>	
	TOTAL ESTIMATED ENDING UNRESERVED FUND BALANCE AND BUDGETARY RESERVE	2,733,669
0799	Estimated Ending Reserved and Designated Unreserved Fund Balances not scheduled for liquidation this year. (These amounts are not included on the Budget Summary of Estimated Revenues and Other Financing Uses.)	0