

FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

	June 21, 2021
President of the Board - Original Signature Required	Date

	June 21, 2021
Secretary of the Board - Original Signature Required	Date

	June 21, 2021
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 2021-2022 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 the specified percentage of its total budgeted expenditures:

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

Did you raise property taxes in SY 2021-2022 (compared to 2020-2021)?

Yes No

If yes, see information below, taken from the 2021-2022 General Fund Budget.

Total Budgeted Expenditures	\$92920061
Ending Unassigned Fund Balance	\$5776250
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.21%

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 June 21, 2021
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DUE DATE: AUGUST 15, 2021

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2021-2022 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 May 17, 2021
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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 6.2% 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.

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	8,589
0820 Restricted Fund Balance	
0830 Committed Fund Balance	436,416
0840 Assigned Fund Balance	3,448,785
0850 Unassigned Fund Balance	5,776,250
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$9,661,451</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	74,476,686
7000 Revenue from State Sources	16,891,230
8000 Revenue from Federal Sources	1,115,729
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$92,483,645</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$102,145,096</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	70,095,632
6112 Interim Real Estate Taxes	400,000
6113 Public Utility Realty Taxes	62,000
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	250,000
6700 Revenues from LEA Activities	240,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	569,054
6910 Rentals	20,000
6940 Tuition from Patrons	280,000
6990 Refunds and Other Miscellaneous Revenue	60,000
REVENUE FROM LOCAL SOURCES	\$74,476,686
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	3,689,258
7160 Tuition for Orphans Subsidy	30,000
7271 Special Education funds for School-Aged Pupils	1,812,921
7311 Pupil Transportation Subsidy	459,784
7312 Nonpublic and Charter School Pupil Transportation Subsidy	105,105
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	289,184
7330 Health Services (Medical, Dental, Nurse, Act 25)	80,000
7340 State Property Tax Reduction Allocation	1,488,647
7505 Ready to Learn Block Grant	127,325
7810 State Share of Social Security and Medicare Taxes	1,516,941
7820 State Share of Retirement Contributions	7,292,065
REVENUE FROM STATE SOURCES	\$16,891,230
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
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	489,292
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	450,000
REVENUE FROM FEDERAL SOURCES	\$1,115,729
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	92,483,645

Act 1 Index (current): 3.0% | Act 1 Index (prior): 2.6%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)	
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$70,117,048		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,489,685</u>		
Total Approx. Tax Revenue:	\$71,606,733		
Approx. Tax Levy for Tax Rate Calculation:	\$73,775,301		

	Chester	Delaware	Total
<hr/>			
2020-21 Data			
a. Assessed Value	\$1,967,252,110	\$565,233,634	\$2,532,485,744
b. Real Estate Mills	29.0700	25.9900	
I. 2021-22 Data			
c. 2019 STEB Market Value	\$3,099,254,353	\$779,299,512	\$3,878,553,865
d. Assessed Value	\$1,967,261,230	\$958,219,751	\$2,925,480,981
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<hr/>			
2020-21 Calculations			
f. 2020-21 Tax Levy	\$57,188,019	\$14,690,422	\$71,878,441
(a * b)			
2021-22 Calculations			
II. g. Percent of Total Market Value	79.90747%	20.09253%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$57,436,244	\$14,442,197	\$71,878,441
(f Total * g)			
i. Base Mills Subject to Index	29.1961	15.0719	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment		Yes	
<hr/>			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	97.00000%	97.00000%	97.00000%
k. Tax Levy Needed	\$58,951,977	\$14,823,324	\$73,775,301
(Approx. Tax Levy * g)			
I. 2021-22 Real Estate Tax Rate	29.9600	15.4600	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$58,939,146	\$14,814,077	\$73,753,223
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$72,263,538
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$70,095,632
(n * Est. Pct. Collection)			

Act 1 Index (current): 3.0% | Act 1 Index (prior): 2.6%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$70,117,048

Amount of Tax Relief for Homestead Exclusions

\$1,489,685

Total Approx. Tax Revenue:

\$71,606,733

Approx. Tax Levy for Tax Rate Calculation:

\$73,775,301

	Chester	Delaware	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	30.0719	15.4637	
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)	\$59,159,283	\$14,817,623	\$73,976,906
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	\$7,472.00	\$14,481.00	
Number of Homestead/Farmstead Properties	5491	1163	6654
Median Assessed Value of Homestead Properties			\$338,250

Act 1 Index (current): 3.0% | Act 1 Index (prior): 2.6%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$70,117,048		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,489,685</u>		
Total Approx. Tax Revenue:	\$71,606,733		
Approx. Tax Levy for Tax Rate Calculation:	\$73,775,301		

	Chester	Delaware		Total
<hr/>				
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$1,488,647	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$1,038		\$1,038
Amount of Tax Relief from State/Local Sources				\$1,489,685

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Chester	1,967,261,230	29.9600	58,939,146			97.00000%	
Delaware	958,219,751	15.4600	14,814,077			97.00000%	
Totals:	2,925,480,981		73,753,223	- 1,489,685 =	72,263,538 X	97.00000% =	70,095,632

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes-- Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes-- Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
Total Current Act 511 Taxes-- Flat Rate Assessments			0
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.000%	0.000%	0
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,250,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes-- Proportional Assessments			1,250,000
Total Act 511, Current Taxes			1,250,000
Act 511 Tax Limit -->		3,878,553,865 X	12
		Market Value	Mills
			46,542,646
			(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
		2020-21 (Rebalanced)	2021-22				2020-21 (Rebalanced)	2021-22		
6111	<u>Current Real Estate Taxes</u>									
	Chester	29.1961	29.9600	2.62%	Yes	3.0%				
	Delaware	15.0719	15.4600	2.58%	Yes	2.6%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.0%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	36,199,830
1200 Special Programs - Elementary / Secondary	15,084,380
1300 Vocational Education	909,737
1400 Other Instructional Programs - Elementary / Secondary	381,999
Total Instruction	\$52,575,946
2000 Support Services	
2100 Support Services - Students	4,170,021
2200 Support Services - Instructional Staff	5,369,140
2300 Support Services - Administration	4,302,787
2400 Support Services - Pupil Health	872,615
2500 Support Services - Business	1,074,611
2600 Operation and Maintenance of Plant Services	7,376,529
2700 Student Transportation Services	4,571,970
2800 Support Services - Central	1,263,965
2900 Other Support Services	40,968
Total Support Services	\$29,042,606
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,802,168
3300 Community Services	24,736
Total Operation of Non-Instructional Services	\$1,826,904
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	8,410,138
5200 Interfund Transfers - Out	764,467
5900 Budgetary Reserve	300,000
Total Other Expenditures and Financing Uses	\$9,474,605
Total Estimated Expenditures and Other Financing Uses	\$92,920,061

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	21,239,363
200 Personnel Services - Employee Benefits	12,614,999
300 Purchased Professional and Technical Services	874,033
400 Purchased Property Services	167,900
500 Other Purchased Services	642,690
600 Supplies	573,363
700 Property	87,482
Total Regular Programs - Elementary / Secondary	\$36,199,830
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,776,085
200 Personnel Services - Employee Benefits	4,401,183
300 Purchased Professional and Technical Services	3,404,262
400 Purchased Property Services	4,000
500 Other Purchased Services	426,600
600 Supplies	72,250
Total Special Programs - Elementary / Secondary	\$15,084,380
1300 <u>Vocational Education</u>	
500 Other Purchased Services	909,737
Total Vocational Education	\$909,737
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	9,000
200 Personnel Services - Employee Benefits	5,149
300 Purchased Professional and Technical Services	35,000
500 Other Purchased Services	332,850
Total Other Instructional Programs - Elementary / Secondary	\$381,999
Total Instruction	\$52,575,946
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,474,662
200 Personnel Services - Employee Benefits	1,514,859
300 Purchased Professional and Technical Services	135,200
500 Other Purchased Services	18,700
600 Supplies	25,700
700 Property	900
Total Support Services - Students	\$4,170,021
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	2,067,238
200 Personnel Services - Employee Benefits	1,441,576
300 Purchased Professional and Technical Services	124,000
400 Purchased Property Services	35,500
500 Other Purchased Services	168,000
600 Supplies	146,761

2021-2022 Final General Fund Budget

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Page - 2 of 4

<u>Description</u>	<u>Amount</u>
700 Property	1,386,065
Total Support Services - Instructional Staff	\$5,369,140
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,500,162
200 Personnel Services - Employee Benefits	1,420,325
300 Purchased Professional and Technical Services	236,550
400 Purchased Property Services	16,000
500 Other Purchased Services	62,550
600 Supplies	36,200
800 Other Objects	31,000
Total Support Services - Administration	\$4,302,787
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	539,459
200 Personnel Services - Employee Benefits	285,156
300 Purchased Professional and Technical Services	11,000
400 Purchased Property Services	1,000
500 Other Purchased Services	5,500
600 Supplies	28,500
700 Property	2,000
Total Support Services - Pupil Health	\$872,615
2500 Support Services - Business	
100 Personnel Services - Salaries	574,184
200 Personnel Services - Employee Benefits	351,927
300 Purchased Professional and Technical Services	60,000
400 Purchased Property Services	17,500
500 Other Purchased Services	41,500
600 Supplies	25,500
800 Other Objects	4,000
Total Support Services - Business	\$1,074,611
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,669,274
200 Personnel Services - Employee Benefits	1,868,314
300 Purchased Professional and Technical Services	135,903
400 Purchased Property Services	370,000
500 Other Purchased Services	440,650
600 Supplies	1,862,388
700 Property	30,000
Total Operation and Maintenance of Plant Services	\$7,376,529
2700 Student Transportation Services	
100 Personnel Services - Salaries	2,016,933
200 Personnel Services - Employee Benefits	1,616,737
300 Purchased Professional and Technical Services	20,000
400 Purchased Property Services	13,000
500 Other Purchased Services	144,300
600 Supplies	371,000

2021-2022 Final General Fund Budget

LEA : 124158503 Unionville-Chadds Ford SD

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Page - 3 of 4

<u>Description</u>	<u>Amount</u>
700 Property	390,000
Total Student Transportation Services	\$4,571,970
2800 Support Services - Central	
100 Personnel Services - Salaries	696,264
200 Personnel Services - Employee Benefits	472,601
300 Purchased Professional and Technical Services	60,000
500 Other Purchased Services	14,500
600 Supplies	16,100
700 Property	3,000
800 Other Objects	1,500
Total Support Services - Central	\$1,263,965
2900 Other Support Services	
500 Other Purchased Services	40,968
Total Other Support Services	\$40,968
Total Support Services	\$29,042,606
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	1,040,046
200 Personnel Services - Employee Benefits	452,289
300 Purchased Professional and Technical Services	110,377
400 Purchased Property Services	17,800
500 Other Purchased Services	36,250
600 Supplies	98,800
700 Property	30,000
800 Other Objects	16,606
Total Student Activities	\$1,802,168
3300 Community Services	
100 Personnel Services - Salaries	17,500
200 Personnel Services - Employee Benefits	6,836
400 Purchased Property Services	200
600 Supplies	200
Total Community Services	\$24,736
Total Operation of Non-Instructional Services	\$1,826,904
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	2,905,138
900 Other Uses of Funds	5,505,000
Total Debt Service / Other Expenditures and Financing Uses	\$8,410,138
5200 Interfund Transfers - Out	
900 Other Uses of Funds	764,467
Total Interfund Transfers - Out	\$764,467
5900 Budgetary Reserve	
800 Other Objects	300,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$300,000
Total Other Expenditures and Financing Uses	\$9,474,605
TOTAL EXPENDITURES	\$92,920,061

Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

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	900,000	7,500,000
Capital Reserve Fund - § 1431	3,900,000	600,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	400,000	400,000
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	\$21,265,000	\$24,565,000

Long-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	5,000,000	5,000,000
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		

<u>Long-Term Investments</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$5,025,000	\$5,025,000
TOTAL CASH AND INVESTMENTS	\$26,290,000	\$29,590,000

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

General Fund

0510 Bonds Payable	69,555,000	71,550,000
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	\$71,355,000	\$73,350,000
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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		
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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		
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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		
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Capital Reserve Fund - \$ 690, \$1850

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 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

2021-2022 Final General Fund Budget

LEA : 124158503 Unionville-Chadds Ford SD

Printed 5/6/2021 10:01:58 AM

Page - 3 of 6

Long-Term Indebtedness**06/30/2021 Estimate****06/30/2022 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

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

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

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

- 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	\$71,355,000	\$73,350,000

Short-Term Payables

06/30/2021 Estimate

06/30/2022 Projection

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	900,000	
Capital Reserve Fund - § 1431		1,000,000
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	\$12,900,000	\$13,000,000
TOTAL INDEBTEDNESS	\$84,255,000	\$86,350,000

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary	155,186	
1200 Special Programs - Elementary / Secondary		95,112
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary		
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
Total Instruction	\$155,186	\$95,112
2000 Support Services		
2100 Support Services - Students	4,607	2,823
2200 Support Services - Instructional Staff		
2300 Support Services - Administration		
2400 Support Services - Pupil Health		
2500 Support Services - Business		
2600 Operation and Maintenance of Plant Services		
2700 Student Transportation Services		
2800 Support Services - Central		
2900 Other Support Services		
Total Support Services	\$4,607	\$2,823
3000 Operation of Non-Instructional Services		
3200 Student Activities		
3300 Community Services		
3400 Scholarships and Awards		
Total Operation of Non-Instructional Services		
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services		
Total Facilities Acquisition, Construction and Improvement Services		
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses	12,662	7,760
5200 Interfund Transfers - Out		
5300 Transfers Out to Component Units/Primary Governments		
5500 Special and Extraordinary Items		
5900 Budgetary Reserve		
Total Other Expenditures and Financing Uses	\$12,662	\$7,760
Total Estimated Expenditures and Other Financing Uses	\$172,455	\$105,695

2021-2022 Final General Fund Budget

LEA : 124158503 Unionville-Chadds Ford SD

Printed 5/6/2021 10:02:03 AM

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries	90,725	
200 Personnel Services - Employee Benefits	61,453	
300 Purchased Professional and Technical Services	285	
400 Purchased Property Services	1,396	
500 Other Purchased Services	831	
600 Supplies	496	
700 Property		
800 Other Objects		
Total Regular Programs - Elementary / Secondary	\$155,186	
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		55,605
200 Personnel Services - Employee Benefits		37,664
300 Purchased Professional and Technical Services		174
400 Purchased Property Services		856
500 Other Purchased Services		509
600 Supplies		304
700 Property		
800 Other Objects		
Total Special Programs - Elementary / Secondary		\$95,112
1300 <u>Vocational Education</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Vocational Education		
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Other Instructional Programs - Elementary / Secondary		
1500 <u>Nonpublic School Programs</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Nonpublic School Programs		
1600 <u>Adult Education Programs</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Adult Education Programs		
1700 <u>Higher Education Programs for Secondary Students</u>		
500 Other Purchased Services		
600 Supplies		
Total Higher Education Programs for Secondary Students		
1800 <u>Pre-Kindergarten</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Pre-Kindergarten		
Total Instruction	\$155,186	\$95,112
2000 <u>Support Services</u>		
2100 <u>Support Services - Students</u>		
100 Personnel Services - Salaries	4,607	2,823
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Students		
	\$4,607	\$2,823
2200 <u>Support Services - Instructional Staff</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Instructional Staff		
2300 <u>Support Services - Administration</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Administration		
2400 <u>Support Services - Pupil Health</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Pupil Health		
2500 <u>Support Services - Business</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Business		
2600 <u>Operation and Maintenance of Plant Services</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
Total Operation and Maintenance of Plant Services		
2700 <u>Student Transportation Services</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Student Transportation Services		
2800 <u>Support Services - Central</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Central		
2900 <u>Other Support Services</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Other Support Services		
Total Support Services	\$4,607	\$2,823
5000 <u>Other Expenditures and Financing Uses</u>		
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>		
800 Other Objects		
900 Other Uses of Funds	12,662	7,760
Total Debt Service / Other Expenditures and Financing Uses	\$12,662	\$7,760
5200 <u>Interfund Transfers - Out</u>		
900 Other Uses of Funds		
Total Interfund Transfers - Out		
5300 <u>Transfers Out to Component Units/Primary Governments</u>		
900 Other Uses of Funds		
Total Transfers Out to Component Units/Primary Governments		
5500 <u>Special and Extraordinary Items</u>		

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
800 Other Objects		
900 Other Uses of Funds		
Total Special and Extraordinary Items		
5900 <u>Budgetary Reserve</u>		
800 Other Objects		
Total Budgetary Reserve		
Total Other Expenditures and Financing Uses	\$12,662	\$7,760
TOTAL EXPENDITURES	\$172,455	\$105,695

	<u>Nonspecial Education</u>	<u>Special Education</u>
7000 Revenue from State Sources		
Total Revenue from State Sources	\$19,992	\$12,254
TOTAL REVENUES	\$19,992	\$12,254

	<u>Nonspecial Education</u>	<u>Special Education</u>
7000 Revenue from State Sources		
7810 State Share of Social Security and Medicare Taxes	3,647	2,236
7820 State Share of Retirement Contributions	16,345	10,018
Total Revenue from State Sources	\$19,992	\$12,254
TOTAL REVENUES	\$19,992	\$12,254

Account Description	Amounts
0810 Nonspendable Fund Balance	8,589
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,448,785
0850 Unassigned Fund Balance	5,776,250
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,225,035
5900 Budgetary Reserve	300,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$9,533,624