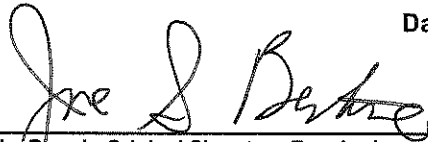


FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

General Fund Budget Approval

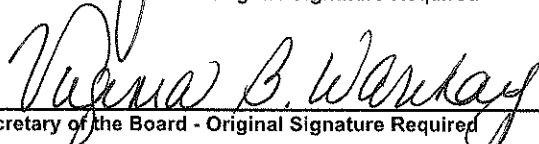
Date of Adoption of the General Fund Budget: 06/13/2018



President of the Board - Original Signature Required

6/18/18

Date



Secretary of the Board - Original Signature Required

6/18/18

Date



Chief School Administrator - Original Signature Required

6/18/18

Date

Michael DeAngelis

(610)269-8460

Extn :6234

Contact Person

Telephone

Extension

mdeangelis@dasd.org

Email Address

ITEM

AMOUNTS

Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

0810 Nonspendable Fund Balance

0820 Restricted Fund Balance

0830 Committed Fund Balance

0840 Assigned Fund Balance

0850 Unassigned Fund Balance

17,650,384

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

\$17,650,384

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources

168,769,339

7000 Revenue from State Sources

50,500,466

8000 Revenue from Federal Sources

1,270,000

9000 Other Financing Sources

90,000

Total Estimated Revenues And Other Financing Sources

\$220,629,805

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

\$238,280,189

| | <u>Amount</u> |
|---|--------------------|
| REVENUE FROM FEDERAL SOURCES | |
| 8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access) | 545,000 |
| REVENUE FROM FEDERAL SOURCES | \$1,270,000 |
| OTHER FINANCING SOURCES | |
| 9400 Sale of or Compensation for Loss of Fixed Assets | 90,000 |
| OTHER FINANCING SOURCES | \$90,000 |
| TOTAL ESTIMATED REVENUES AND OTHER SOURCES | 220,629,805 |

Act 1 Index (current): 2.4%

| | | |
|--|---------------------------|--|
| Calculation Method: | Rate | |
| Approx. Tax Revenue from RE Taxes: | \$138,825,667 | |
| Amount of Tax Relief for Homestead Exclusions | <u>\$3,875,394</u> | |
| Total Approx. Tax Revenue: | \$142,701,061 | |
| Approx. Tax Levy for Tax Rate Calculation: | \$148,711,771 | |

| | Chester | Total |
|---|-----------------|-----------------|
| <hr/> | | |
| 2017-18 Data | | |
| a. Assessed Value | \$5,435,000,000 | \$5,435,000,000 |
| b. Real Estate Mills | 27.1820 | |
| I. 2018-19 Data | | |
| c. 2016 STEB Market Value | \$8,142,234,462 | \$8,142,234,462 |
| d. Assessed Value | \$5,470,965,006 | \$5,470,965,006 |
| e. Assessed Value of New Constr/ Renov | \$0 | \$0 |
| <hr/> | | |
| 2017-18 Calculations | | |
| f. 2017-18 Tax Levy | \$147,734,170 | \$147,734,170 |
| (a * b) | | |
| 2018-19 Calculations | | |
| II. g. Percent of Total Market Value | 100.00000% | 100.00000% |
| h. Rebalanced 2017-18 Tax Levy | \$147,734,170 | \$147,734,170 |
| (f Total * g) | | |
| i. Base Mills Subject to Index | 27.1820 | |
| (h / a * 1000) if no reassessment | | |
| (h / (d-e) * 1000) if reassessment | | |
| <hr/> | | |
| Calculation of Tax Rates and Levies Generated | | |
| j. Weighted Avg. Collection Percentage | 95.85000% | 95.85000% |
| k. Tax Levy Needed | \$148,711,771 | \$148,711,771 |
| (Approx. Tax Levy * g) | | |
| I. 2018-19 Real Estate Tax Rate | 27.1820 | |
| (k / d * 1000) | | |
| III. m. Tax Levy Generated by Mills | \$148,711,771 | \$148,711,771 |
| (l / 1000 * d) | | |
| n. Tax Levy minus Tax Relief for Homestead Exclusions | | \$144,836,377 |
| (m - Amount of Tax Relief for Homestead Exclusions) | | |
| o. Net Tax Revenue Generated By Mills | | \$138,825,667 |
| (n * Est. Pct. Collection) | | |

Act 1 Index (current): 2.4%

Calculation Method:

Rate

| | | |
|---|--------------------|--|
| Approx. Tax Revenue from RE Taxes: | \$138,825,667 | |
| Amount of Tax Relief for Homestead Exclusions | <u>\$3,875,394</u> | |
| Total Approx. Tax Revenue: | \$142,701,061 | |
| Approx. Tax Levy for Tax Rate Calculation: | \$148,711,771 | |

Chester

Total

Index Maximums

| | | |
|---|---------------|---------------|
| p. Maximum Mills Based On Index (i * (1 + Index)) | 27.8343 | |
| q. Mills In Excess of Index (if l > p), (l - p)) | 0.0000 | |
| r. Maximum Tax Levy Based On Index (p / 1000 * d) | \$152,280,481 | \$152,280,481 |
| IV. s. Millage Rate within Index? (If l > p Then No) | Yes | |
| t. Tax Levy In Excess of Index (if (m > r), (m - r)) | \$0 | \$0 |
| u. Tax Revenue In Excess of Index (t * Est. Pct. Collection) | \$0 | \$0 |

Information Related to Property Tax Relief

| | | |
|---|------------|-----------|
| V. Assessed Value Exclusion per Homestead | \$7,638.00 | |
| Number of Homestead/Farmstead Properties | 18674 | 18674 |
| Median Assessed Value of Homestead Properties | | \$183,350 |

Act 1 Index (current): 2.4%

| | |
|--|---------------------------|
| Calculation Method: | Rate |
| Approx. Tax Revenue from RE Taxes: | \$138,825,667 |
| Amount of Tax Relief for Homestead Exclusions | <u>\$3,875,394</u> |
| Total Approx. Tax Revenue: | \$142,701,061 |
| Approx. Tax Levy for Tax Rate Calculation: | \$148,711,771 |

| | |
|----------------|--------------|
| Chester | Total |
|----------------|--------------|

| | | | | |
|---|-------------|----------------------|-----|--------------------|
| State Property Tax Reduction Allocation used for: Homestead Exclusions | \$3,875,394 | Lowering RE Tax Rate | \$0 | \$3,875,394 |
| Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions | \$0 | | | \$0 |
| Amount of Tax Relief from State/Local Sources | | | | \$3,875,394 |

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 | 5,470,965,006 | 27.1820 | 148,711,771 | | | 95.85000% | |
| Totals: | 5,470,965,006 | | 148,711,771 | 3,875,394 | 144,836,377 | 95.85000% | 138,825,667 |

| | <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>Estimated Revenue</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 | \$5.00 | \$0.00 | 240,000 |
| 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 | | | 240,000 |
| 6150 <u>Current Act 511 Taxes – Proportional Assessments</u> | <u>Rate</u> | <u>Add'l Rate (if appl.)</u> | <u>Estimated Revenue</u> |
| 6151 Current Act 511 Earned Income Taxes | 0.500% | 0.000% | 16,300,000 |
| 6152 Current Act 511 Occupation Taxes | 0.000 | 0.000 | 0 |
| 6153 Current Act 511 Real Estate Transfer Taxes | 0.500% | 0.000% | 2,850,000 |
| 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 | | | 19,150,000 |
| Total Act 511, Current Taxes | | | 19,390,000 |
| Act 511 Tax Limit --> | | 8,142,234,462 X | 12 |
| | | Market Value | Mills |
| | | | (511 Limit) |

| Tax Function | Description | Tax Rate Charged in: | | | Less than or equal to Index | Index | Additional Tax Rate Charged in: | | |
|--------------|---|----------------------|---------|------------------------|-----------------------------|-------|---------------------------------|---------|------------------------|
| | | 2017-18 (Rebalanced) | 2018-19 | Percent Change in Rate | | | 2017-18 (Rebalanced) | 2018-19 | Percent Change in Rate |
| 6111 | <u>Current Real Estate Taxes</u> Chester | 27.1820 | 27.1820 | 0.00% | Yes | 2.4% | | | |
| | <u>Current Act 511 Taxes – Flat Rate Assessments</u> | | | | | | | | |
| 6143 | Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u> | \$5.00 | \$5.00 | 0.00% | Yes | 2.4% | | | |
| 6151 | Current Act 511 Earned Income Taxes | 0.500% | 0.500% | 0.00% | Yes | 2.4% | | | |
| 6153 | Current Act 511 Real Estate Transfer Taxes | 0.500% | 0.500% | 0.00% | Yes | 2.4% | | | |

LEA : 124152003 Downingtown Area SD

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| <u>Description</u> | <u>Amount</u> |
|--|----------------------|
| 1000 Instruction | |
| 1100 Regular Programs - Elementary / Secondary | 92,178,760 |
| 1200 Special Programs - Elementary / Secondary | 30,071,679 |
| 1300 Vocational Education | 5,735,778 |
| 1400 Other Instructional Programs - Elementary / Secondary | 1,816,672 |
| 1500 Nonpublic School Programs | 37,392 |
| Total Instruction | \$129,840,281 |
| 2000 Support Services | |
| 2100 Support Services - Students | 8,063,628 |
| 2200 Support Services - Instructional Staff | 6,106,092 |
| 2300 Support Services - Administration | 12,279,091 |
| 2400 Support Services - Pupil Health | 2,949,147 |
| 2500 Support Services - Business | 2,304,020 |
| 2600 Operation and Maintenance of Plant Services | 14,820,790 |
| 2700 Student Transportation Services | 11,976,434 |
| 2800 Support Services - Central | 4,459,192 |
| 2900 Other Support Services | 93,500 |
| Total Support Services | \$63,051,894 |
| 3000 Operation of Non-Instructional Services | |
| 3200 Student Activities | 3,776,780 |
| 3300 Community Services | 87,000 |
| Total Operation of Non-Instructional Services | \$3,863,780 |
| 4000 Facilities Acquisition, Construction and Improvement Services | |
| 4000 Facilities Acquisition, Construction and Improvement Services | 310,000 |
| Total Facilities Acquisition, Construction and Improvement Services | \$310,000 |
| 5000 Other Expenditures and Financing Uses | |
| 5100 Debt Service / Other Expenditures and Financing Uses | 10,050,000 |
| 5200 Interfund Transfers - Out | 7,950,000 |
| 5900 Budgetary Reserve | 5,563,850 |
| Total Other Expenditures and Financing Uses | \$23,563,850 |
| Total Estimated Expenditures and Other Financing Uses | \$220,629,805 |

2018-2019 Final General Fund Budget

LEA : 124152003 Downingtown Area SD

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Page - 1 of 4

| <u>Description</u> | <u>Amount</u> |
|--|----------------------|
| 1000 Instruction | |
| 1100 <u>Regular Programs - Elementary / Secondary</u> | |
| 100 Personnel Services - Salaries | 53,685,642 |
| 200 Personnel Services - Employee Benefits | 30,193,517 |
| 300 Purchased Professional and Technical Services | 1,767,880 |
| 400 Purchased Property Services | 475,574 |
| 500 Other Purchased Services | 3,589,603 |
| 600 Supplies | 2,179,554 |
| 700 Property | 82,455 |
| 800 Other Objects | 204,535 |
| Total Regular Programs - Elementary / Secondary | \$92,178,760 |
| 1200 <u>Special Programs - Elementary / Secondary</u> | |
| 100 Personnel Services - Salaries | 12,130,761 |
| 200 Personnel Services - Employee Benefits | 7,611,795 |
| 300 Purchased Professional and Technical Services | 6,916,973 |
| 500 Other Purchased Services | 3,106,050 |
| 600 Supplies | 263,250 |
| 700 Property | 25,000 |
| 800 Other Objects | 17,850 |
| Total Special Programs - Elementary / Secondary | \$30,071,679 |
| 1300 <u>Vocational Education</u> | |
| 100 Personnel Services - Salaries | 1,936,216 |
| 200 Personnel Services - Employee Benefits | 1,203,103 |
| 400 Purchased Property Services | 3,775 |
| 500 Other Purchased Services | 2,511,105 |
| 600 Supplies | 81,579 |
| Total Vocational Education | \$5,735,778 |
| 1400 <u>Other Instructional Programs - Elementary / Secondary</u> | |
| 100 Personnel Services - Salaries | 738,908 |
| 200 Personnel Services - Employee Benefits | 459,134 |
| 300 Purchased Professional and Technical Services | 252,530 |
| 500 Other Purchased Services | 353,500 |
| 600 Supplies | 12,600 |
| Total Other Instructional Programs - Elementary / Secondary | \$1,816,672 |
| 1500 <u>Nonpublic School Programs</u> | |
| 300 Purchased Professional and Technical Services | 37,392 |
| Total Nonpublic School Programs | \$37,392 |
| Total Instruction | \$129,840,281 |
| 2000 Support Services | |
| 2100 <u>Support Services - Students</u> | |
| 100 Personnel Services - Salaries | 4,702,276 |
| 200 Personnel Services - Employee Benefits | 2,956,936 |
| 300 Purchased Professional and Technical Services | 57,500 |
| 400 Purchased Property Services | 1,500 |

LEA : 124152003 Downingtown Area SD

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Page - 2 of 4

| <u>Description</u> | <u>Amount</u> |
|---|---------------------|
| 500 Other Purchased Services | 29,856 |
| 600 Supplies | 110,900 |
| 800 Other Objects | 204,660 |
| Total Support Services - Students | \$8,063,628 |
| 2200 Support Services - Instructional Staff | |
| 100 Personnel Services - Salaries | 3,322,440 |
| 200 Personnel Services - Employee Benefits | 2,056,843 |
| 300 Purchased Professional and Technical Services | 475,401 |
| 400 Purchased Property Services | 10,325 |
| 500 Other Purchased Services | 101,795 |
| 600 Supplies | 131,484 |
| 800 Other Objects | 7,804 |
| Total Support Services - Instructional Staff | \$6,106,092 |
| 2300 Support Services - Administration | |
| 100 Personnel Services - Salaries | 6,070,835 |
| 200 Personnel Services - Employee Benefits | 4,332,222 |
| 300 Purchased Professional and Technical Services | 1,256,158 |
| 400 Purchased Property Services | 36,350 |
| 500 Other Purchased Services | 188,545 |
| 600 Supplies | 237,161 |
| 700 Property | 5,000 |
| 800 Other Objects | 152,820 |
| Total Support Services - Administration | \$12,279,091 |
| 2400 Support Services - Pupil Health | |
| 100 Personnel Services - Salaries | 1,109,284 |
| 200 Personnel Services - Employee Benefits | 689,273 |
| 300 Purchased Professional and Technical Services | 1,129,900 |
| 500 Other Purchased Services | 100 |
| 600 Supplies | 20,590 |
| Total Support Services - Pupil Health | \$2,949,147 |
| 2500 Support Services - Business | |
| 100 Personnel Services - Salaries | 1,221,743 |
| 200 Personnel Services - Employee Benefits | 759,152 |
| 300 Purchased Professional and Technical Services | 125,000 |
| 400 Purchased Property Services | 32,800 |
| 500 Other Purchased Services | 2,625 |
| 600 Supplies | 117,400 |
| 800 Other Objects | 45,300 |
| Total Support Services - Business | \$2,304,020 |
| 2600 Operation and Maintenance of Plant Services | |
| 100 Personnel Services - Salaries | 5,414,268 |
| 200 Personnel Services - Employee Benefits | 3,364,252 |
| 300 Purchased Professional and Technical Services | 767,170 |
| 400 Purchased Property Services | 1,812,700 |
| 500 Other Purchased Services | 372,300 |

2018-2019 Final General Fund Budget

LEA : 124152003 Downingtown Area SD

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| <u>Description</u> | <u>Amount</u> |
|--|---------------------|
| 600 Supplies | 3,018,100 |
| 700 Property | 70,000 |
| 800 Other Objects | 2,000 |
| Total Operation and Maintenance of Plant Services | \$14,820,790 |
| 2700 <u>Student Transportation Services</u> | |
| 100 Personnel Services - Salaries | 219,527 |
| 200 Personnel Services - Employee Benefits | 136,407 |
| 400 Purchased Property Services | 1,000 |
| 500 Other Purchased Services | 11,586,200 |
| 600 Supplies | 31,300 |
| 800 Other Objects | 2,000 |
| Total Student Transportation Services | \$11,976,434 |
| 2800 <u>Support Services - Central</u> | |
| 100 Personnel Services - Salaries | 1,777,690 |
| 200 Personnel Services - Employee Benefits | 1,104,599 |
| 300 Purchased Professional and Technical Services | 272,296 |
| 400 Purchased Property Services | 196,039 |
| 500 Other Purchased Services | 338,136 |
| 600 Supplies | 758,838 |
| 800 Other Objects | 11,594 |
| Total Support Services - Central | \$4,459,192 |
| 2900 <u>Other Support Services</u> | |
| 500 Other Purchased Services | 93,500 |
| Total Other Support Services | \$93,500 |
| Total Support Services | \$63,051,894 |
| 3000 <u>Operation of Non-Instructional Services</u> | |
| 3200 <u>Student Activities</u> | |
| 100 Personnel Services - Salaries | 2,058,565 |
| 200 Personnel Services - Employee Benefits | 887,554 |
| 300 Purchased Professional and Technical Services | 297,010 |
| 400 Purchased Property Services | 24,700 |
| 500 Other Purchased Services | 314,710 |
| 600 Supplies | 152,941 |
| 700 Property | 6,000 |
| 800 Other Objects | 35,300 |
| Total Student Activities | \$3,776,780 |
| 3300 <u>Community Services</u> | |
| 100 Personnel Services - Salaries | 65,000 |
| 200 Personnel Services - Employee Benefits | 19,500 |
| 800 Other Objects | 2,500 |
| Total Community Services | \$87,000 |
| Total Operation of Non-Instructional Services | \$3,863,780 |
| 4000 <u>Facilities Acquisition, Construction and Improvement Services</u> | |

| <u>Description</u> | <u>Amount</u> |
|--|----------------------|
| 4000 <u>Facilities Acquisition, Construction and Improvement Services</u> | |
| 300 Purchased Professional and Technical Services | 10,000 |
| 400 Purchased Property Services | 300,000 |
| Total Facilities Acquisition, Construction and Improvement Services | \$310,000 |
| Total Facilities Acquisition, Construction and Improvement Services | \$310,000 |
| 5000 <u>Other Expenditures and Financing Uses</u> | |
| 5100 <u>Debt Service / Other Expenditures and Financing Uses</u> | |
| 800 Other Objects | 3,150,000 |
| 900 Other Uses of Funds | 6,900,000 |
| Total Debt Service / Other Expenditures and Financing Uses | \$10,050,000 |
| 5200 <u>Interfund Transfers - Out</u> | |
| 900 Other Uses of Funds | 7,950,000 |
| Total Interfund Transfers - Out | \$7,950,000 |
| 5900 <u>Budgetary Reserve</u> | |
| 800 Other Objects | 5,563,850 |
| Total Budgetary Reserve | \$5,563,850 |
| Total Other Expenditures and Financing Uses | \$23,563,850 |
| TOTAL EXPENDITURES | \$220,629,805 |

Cash and Short-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

| | | |
|--|------------|------------|
| General Fund | 65,000,000 | 65,000,000 |
| 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 | 25,350,000 | 25,550,000 |
| Other Capital Projects Fund | 82,000,000 | 81,000,000 |
| Debt Service Fund | 30,800,000 | 25,000,000 |
| Food Service / Cafeteria Operations Fund | 1,500,000 | 1,500,000 |
| Child Care Operations Fund | | |
| Other Enterprise Funds | | |
| Internal Service Fund | | |
| Private Purpose Trust Fund | 25,000 | 20,000 |
| Investment Trust Fund | | |
| Pension Trust Fund | | |
| Activity Fund | 540,000 | 540,000 |
| Other Agency Fund | | |
| Permanent Fund | | |

| | | |
|--|----------------------|----------------------|
| Total Cash and Short-Term Investments | \$205,215,000 | \$198,610,000 |
|--|----------------------|----------------------|

Long-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

| | | |
|--|--|--|
| General Fund | | |
| Public Purpose (Expendable) Trust Fund | | |
| Other Comptroller-Approved Special Revenue Funds | | |
| Athletic / School-Sponsored Extra Curricular Activities Fund | | |
| Capital Reserve Fund - § 690, §1850 | | |
| Capital Reserve Fund - § 1431 | | |
| Other Capital Projects Fund | | |
| Debt Service Fund | | |
| Food Service / Cafeteria Operations Fund | | |
| Child Care Operations Fund | | |
| Other Enterprise Funds | | |
| Internal Service Fund | | |
| Private Purpose Trust Fund | | |
| Investment Trust Fund | | |
| Pension Trust Fund | | |
| Activity Fund | | |
| Other Agency Fund | | |

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

General Fund

| | | |
|---|-------------|-------------|
| 0510 Bonds Payable | 113,744,000 | 105,369,000 |
| 0520 Extended-Term Financing Agreements Payable | | |
| 0530 Lease-Purchase Obligations | | |
| 0540 Accumulated Compensated Absences | 3,300,000 | 3,500,000 |
| 0550 Authority Lease Obligations | | |
| 0560 Other Post-Employment Benefits (OPEB) | 8,500,000 | 9,000,000 |
| 0599 Other Noncurrent Liabilities | | |

| | | |
|---------------------------|----------------------|----------------------|
| Total General Fund | \$125,544,000 | \$117,869,000 |
|---------------------------|----------------------|----------------------|

Public Purpose (Expendable) Trust Fund

| | | |
|---|--|--|
| 0510 Bonds Payable | | |
| 0520 Extended-Term Financing Agreements Payable | | |
| 0530 Lease-Purchase Obligations | | |
| 0540 Accumulated Compensated Absences | | |
| 0550 Authority Lease Obligations | | |
| 0560 Other Post-Employment Benefits (OPEB) | | |
| 0599 Other Noncurrent Liabilities | | |

| | | |
|---|--|--|
| Total Public Purpose (Expendable) Trust Fund | | |
|---|--|--|

Other Comptroller-Approved Special Revenue Funds

| | | |
|---|--|--|
| 0510 Bonds Payable | | |
| 0520 Extended-Term Financing Agreements Payable | | |
| 0530 Lease-Purchase Obligations | | |
| 0540 Accumulated Compensated Absences | | |
| 0550 Authority Lease Obligations | | |
| 0560 Other Post-Employment Benefits (OPEB) | | |
| 0599 Other Noncurrent Liabilities | | |

| | | |
|---|--|--|
| Total Other Comptroller-Approved Special Revenue Funds | | |
|---|--|--|

Athletic / School-Sponsored Extra Curricular Activities Fund

| | | |
|---|--|--|
| 0510 Bonds Payable | | |
| 0520 Extended-Term Financing Agreements Payable | | |
| 0530 Lease-Purchase Obligations | | |
| 0540 Accumulated Compensated Absences | | |
| 0550 Authority Lease Obligations | | |
| 0560 Other Post-Employment Benefits (OPEB) | | |
| 0599 Other Noncurrent Liabilities | | |

| | | |
|---|--|--|
| Total Athletic / School-Sponsored Extra Curricular Activities Fund | | |
|---|--|--|

Capital Reserve Fund - \$ 690, \$1850

| | | |
|---|--|--|
| 0510 Bonds Payable | | |
| 0520 Extended-Term Financing Agreements Payable | | |

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 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

2018-2019 Final General Fund Budget

LEA : 124152003 Downingtown Area SD

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Long-Term Indebtedness**06/30/2018 Estimate****06/30/2019 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

06/30/2018 Estimate

06/30/2019 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

06/30/2018 Estimate

06/30/2019 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 | \$125,544,000 | \$117,869,000 |

Short-Term Payables

06/30/2018 Estimate

06/30/2019 Projection

| | | |
|--|-----------|-----------|
| General Fund | 6,500,000 | 6,500,000 |
| 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 | 1,500,000 | 1,500,000 |
| 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 | \$8,000,000 | \$8,000,000 |
|----------------------------------|--------------------|--------------------|

| | | |
|---------------------------|----------------------|----------------------|
| TOTAL INDEBTEDNESS | \$133,544,000 | \$125,869,000 |
|---------------------------|----------------------|----------------------|

| Account Description | Amounts |
|--|---------------------|
| 0810 Nonspendable Fund Balance | |
| 0820 Restricted Fund Balance | |
| 0830 Committed Fund Balance | |
| 0840 Assigned Fund Balance | |
| 0850 Unassigned Fund Balance | 17,650,384 |
| Total Ending Fund Balance - Committed, Assigned, and Unassigned | \$17,650,384 |
| | |
| 5900 Budgetary Reserve | 5,563,850 |
| | |
| Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve | \$23,214,234 |