

# FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

## General Fund Budget Approval

### Date of Adoption of the General Fund Budget:

\_\_\_\_\_  
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

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# CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2018-2019 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

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

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

Did you raise property taxes in SY 2018-2019 (compared to 2017-2018)?

Yes  No

If yes, see information below, taken from the 2018-2019 General Fund Budget.

Total Budgeted Expenditures	\$87103529
Ending Unassigned Fund Balance	\$5297629
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.1%

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

Yes  No

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

SIGNATURE OF SUPERINTENDENT	DATE
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DUE DATE: AUGUST 15, 2018

**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2018-2019 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Unionville-Chadds Ford SD	<b>County :</b> Chester	<b>AUN Number :</b> 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.**

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b>	<b>DATE</b>
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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 6.07% 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 retirement and severance commitments.

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	14,411
0840 Assigned Fund Balance	3,380,357
0850 Unassigned Fund Balance	5,293,207
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$8,687,975</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	71,329,518
7000 Revenue from State Sources	15,587,585
8000 Revenue from Federal Sources	176,437
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$87,093,540</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$95,781,515</u></b>

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Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	66,212,315
6112 Interim Real Estate Taxes	600,000
6113 Public Utility Realty Taxes	65,000
6150 Current Act 511 Taxes - Proportional Assessments	1,250,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,250,000
6500 Earnings on Investments	550,000
6700 Revenues from LEA Activities	317,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	504,703
6910 Rentals	60,000
6940 Tuition from Patrons	380,000
6990 Refunds and Other Miscellaneous Revenue	140,000

**REVENUE FROM LOCAL SOURCES \$71,329,518****REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	3,298,523
7160 Tuition for Orphans Subsidy	30,000
7250 Migratory Children	200
7271 Special Education funds for School-Aged Pupils	1,658,539
7311 Pupil Transportation Subsidy	579,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	146,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	275,707
7330 Health Services (Medical, Dental, Nurse, Act 25)	80,000
7340 State Property Tax Reduction Allocation	1,488,600
7501 PA Accountability Grants	127,325
7810 State Share of Social Security and Medicare Taxes	1,411,341
7820 State Share of Retirement Contributions	6,492,350

**REVENUE FROM STATE SOURCES \$15,587,585****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

**REVENUE FROM FEDERAL SOURCES \$176,437****TOTAL ESTIMATED REVENUES AND OTHER SOURCES 87,093,540**

Act 1 Index (current): 2.4%

<b>Calculation Method:</b>	<b>Revenue</b>	<b>Section 672.1 Method Choice: (a)(1)</b>	
<b>Number of Decimals For Tax Rate Calculation:</b>	<b>2</b>		
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$66,222,304</b>		
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,489,971</u></b>		
<b>Total Approx. Tax Revenue:</b>	<b>\$67,712,275</b>		
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$69,584,885</b>		

	<b>Chester</b>	<b>Delaware</b>	<b>Total</b>
<hr/>			
<b>2017-18 Data</b>			
a. Assessed Value	\$1,942,481,910	\$549,882,814	\$2,492,364,724
b. Real Estate Mills	28.4100	23.6300	
<b>I. 2018-19 Data</b>			
c. 2016 STEB Market Value	\$2,974,839,966	\$741,098,704	\$3,715,938,670
d. Assessed Value	\$1,953,705,550	\$551,668,754	\$2,505,374,304
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<hr/>			
<b>2017-18 Calculations</b>			
f. 2017-18 Tax Levy	\$55,185,911	\$12,993,731	\$68,179,642
(a * b)			
<b>2018-19 Calculations</b>			
<b>II.</b> g. Percent of Total Market Value	80.05622%	19.94378%	100.00000%
h. Rebalanced 2017-18 Tax Levy	\$54,582,044	\$13,597,598	\$68,179,642
(f Total * g)			
i. Base Mills Subject to Index	28.4100	24.7281	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<hr/>			
<b>Calculation of Tax Rates and Levies Generated</b>			
j. Weighted Avg. Collection Percentage	97.25000%	97.25000%	97.25000%
k. Tax Levy Needed	\$55,707,029	\$13,877,856	\$69,584,885
(Approx. Tax Levy * g)			
<b>I. 2018-19 Real Estate Tax Rate</b>	<b>28.5100</b>	<b>25.1500</b>	
(k / d * 1000)			
<b>III.</b> m. Tax Levy Generated by Mills	\$55,700,145	\$13,874,469	\$69,574,614
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$68,084,643
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$66,212,315
(n * Est. Pct. Collection)			

Act 1 Index (current): 2.4%

<b>Calculation Method:</b>	Revenue	Section 672.1 Method Choice: (a)(1)	
<b>Number of Decimals For Tax Rate Calculation:</b>	2		
<b>Approx. Tax Revenue from RE Taxes:</b>	\$66,222,304		
<b>Amount of Tax Relief for Homestead Exclusions</b>	<u>\$1,489,971</u>		
<b>Total Approx. Tax Revenue:</b>	\$67,712,275		
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	\$69,584,885		

	Chester	Delaware	Total
<b>Index Maximums</b>			
p. Maximum Mills Based On Index (i * (1 + Index))	29.0918	25.3215	
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)	\$56,836,811	\$13,969,080	\$70,805,891
<b>IV.</b> 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

<b>Information Related to Property Tax Relief</b>			
V. Assessed Value Exclusion per Homestead	\$7,895.00	\$8,950.00	
Number of Homestead/Farmstead Properties	5499	1120	6619
Median Assessed Value of Homestead Properties			\$261,933



Act 1 Index (current): 2.4%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$66,222,304		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,489,971</u>		
Total Approx. Tax Revenue:	\$67,712,275		
Approx. Tax Levy for Tax Rate Calculation:	\$69,584,885		

	Chester	Delaware		Total
<hr/>				
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$1,488,600	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$1,371		\$1,371
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$1,489,971</b>

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	1,953,705,550	28.5100	55,700,145			97.25000%	
Delaware	551,668,754	25.1500	13,874,469			97.25000%	
<b>Totals:</b>	<b>2,505,374,304</b>		<b>69,574,614</b>	- 1,489,971 =	68,084,643 X	97.25000% =	66,212,315

	<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
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>0</b>
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
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>1,250,000</b>
<b>Total Act 511, Current Taxes</b>			<b>1,250,000</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>3,715,938,670 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>44,591,264</b>
			<b>(511 Limit)</b>

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
		2017-18 (Rebalanced)	2018-19				2017-18 (Rebalanced)	2018-19		
6111	<u>Current Real Estate Taxes</u>									
	Chester	28.4100	28.5100	0.36%	Yes	2.4%				
	Delaware	24.7281	25.1500	1.71%	Yes	2.4%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.4%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	34,136,027
1200 Special Programs - Elementary / Secondary	13,140,805
1300 Vocational Education	871,509
1400 Other Instructional Programs - Elementary / Secondary	430,216
<b>Total Instruction</b>	<b>\$48,578,557</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	3,921,307
2200 Support Services - Instructional Staff	5,105,420
2300 Support Services - Administration	4,081,709
2400 Support Services - Pupil Health	691,121
2500 Support Services - Business	1,093,736
2600 Operation and Maintenance of Plant Services	6,722,765
2700 Student Transportation Services	4,442,643
2800 Support Services - Central	1,070,138
2900 Other Support Services	42,097
<b>Total Support Services</b>	<b>\$27,170,936</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,720,073
3300 Community Services	26,384
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,746,457</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	8,404,800
5200 Interfund Transfers - Out	866,831
5900 Budgetary Reserve	335,948
<b>Total Other Expenditures and Financing Uses</b>	<b>\$9,607,579</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$87,103,529</b>

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	19,916,894
200 Personnel Services - Employee Benefits	11,857,982
300 Purchased Professional and Technical Services	999,539
400 Purchased Property Services	167,925
500 Other Purchased Services	422,719
600 Supplies	706,368
700 Property	64,600
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$34,136,027</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	6,234,894
200 Personnel Services - Employee Benefits	3,786,911
300 Purchased Professional and Technical Services	2,383,250
400 Purchased Property Services	3,000
500 Other Purchased Services	291,750
600 Supplies	101,000
700 Property	340,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$13,140,805</b>
<b>1300 Vocational Education</b>	
300 Purchased Professional and Technical Services	135,000
500 Other Purchased Services	736,509
<b>Total Vocational Education</b>	<b>\$871,509</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	25,000
200 Personnel Services - Employee Benefits	9,616
300 Purchased Professional and Technical Services	39,500
500 Other Purchased Services	356,100
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$430,216</b>
<b>Total Instruction</b>	<b>\$48,578,557</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	2,306,537
200 Personnel Services - Employee Benefits	1,425,310
300 Purchased Professional and Technical Services	144,000
500 Other Purchased Services	20,000
600 Supplies	24,460
700 Property	1,000
<b>Total Support Services - Students</b>	<b>\$3,921,307</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	1,859,059
200 Personnel Services - Employee Benefits	1,286,022
300 Purchased Professional and Technical Services	66,393
400 Purchased Property Services	50,500

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	210,000
600 Supplies	143,071
700 Property	1,490,375
<b>Total Support Services - Instructional Staff</b>	<b>\$5,105,420</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	2,204,868
200 Personnel Services - Employee Benefits	1,416,229
300 Purchased Professional and Technical Services	277,800
400 Purchased Property Services	18,000
500 Other Purchased Services	71,390
600 Supplies	63,422
800 Other Objects	30,000
<b>Total Support Services - Administration</b>	<b>\$4,081,709</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	429,063
200 Personnel Services - Employee Benefits	239,558
300 Purchased Professional and Technical Services	2,500
400 Purchased Property Services	250
500 Other Purchased Services	250
600 Supplies	18,500
700 Property	1,000
<b>Total Support Services - Pupil Health</b>	<b>\$691,121</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	597,610
200 Personnel Services - Employee Benefits	321,626
300 Purchased Professional and Technical Services	65,000
400 Purchased Property Services	20,000
500 Other Purchased Services	65,000
600 Supplies	20,500
800 Other Objects	4,000
<b>Total Support Services - Business</b>	<b>\$1,093,736</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	2,489,439
200 Personnel Services - Employee Benefits	1,792,026
300 Purchased Professional and Technical Services	120,000
400 Purchased Property Services	370,000
500 Other Purchased Services	385,300
600 Supplies	1,531,000
700 Property	35,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$6,722,765</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	1,986,791
200 Personnel Services - Employee Benefits	1,554,917
300 Purchased Professional and Technical Services	18,000
400 Purchased Property Services	13,000

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	150,700
600 Supplies	375,000
700 Property	344,235
<b>Total Student Transportation Services</b>	<b>\$4,442,643</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	630,627
200 Personnel Services - Employee Benefits	372,511
300 Purchased Professional and Technical Services	35,000
500 Other Purchased Services	17,000
600 Supplies	15,000
<b>Total Support Services - Central</b>	<b>\$1,070,138</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	42,097
<b>Total Other Support Services</b>	<b>\$42,097</b>
<b>Total Support Services</b>	<b>\$27,170,936</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	1,103,355
200 Personnel Services - Employee Benefits	387,957
300 Purchased Professional and Technical Services	69,556
400 Purchased Property Services	18,700
500 Other Purchased Services	35,871
600 Supplies	93,828
800 Other Objects	10,806
<b>Total Student Activities</b>	<b>\$1,720,073</b>
<b>3300 Community Services</b>	
100 Personnel Services - Salaries	19,000
200 Personnel Services - Employee Benefits	6,384
400 Purchased Property Services	500
600 Supplies	500
<b>Total Community Services</b>	<b>\$26,384</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,746,457</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	3,489,800
900 Other Uses of Funds	4,915,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$8,404,800</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	866,831
<b>Total Interfund Transfers - Out</b>	<b>\$866,831</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	335,948

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$335,948
Total Other Expenditures and Financing Uses	\$9,607,579
<b>TOTAL EXPENDITURES</b>	<b>\$87,103,529</b>



**Cash and Short-Term Investments**

**06/30/2018 Estimate**

**06/30/2019 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	2,500,000	850,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		6,500,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	600,000	600,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	65,000	65,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$19,165,000</b>	<b>\$24,015,000</b>

**Long-Term Investments**

**06/30/2018 Estimate**

**06/30/2019 Projection**

General Fund	4,000,000	4,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	25,000	25,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

**Long-Term Investments**

**06/30/2018 Estimate**

**06/30/2019 Projection**

Permanent Fund

<b>Total Long-Term Investments</b>	<b>\$4,025,000</b>	<b>\$4,025,000</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$23,190,000</b>	<b>\$28,040,000</b>

**Long-Term Indebtedness**

**06/30/2018 Estimate**

**06/30/2019 Projection**

**General Fund**

0510 Bonds Payable	76,205,000	78,790,000
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		

<b>Total General Fund</b>	<b>\$78,005,000</b>	<b>\$80,590,000</b>
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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		

<b>Total Public Purpose (Expendable) Trust Fund</b>		
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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		

<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
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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		

<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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**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

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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

<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$78,005,000</b>	<b>\$80,590,000</b>

**Short-Term Payables**

**06/30/2018 Estimate**

**06/30/2019 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	200,000	200,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		1,000,000
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		
<b>Total Short-Term Payables</b>	<b>\$12,200,000</b>	<b>\$13,200,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$90,205,000</b>	<b>\$93,790,000</b>



Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,380,357
0850 Unassigned Fund Balance	5,297,629
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$8,677,986</b>
<b>5900 Budgetary Reserve</b>	<b>335,948</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$9,013,934</b>