

FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/18/2018

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Adele Huntzinger

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Contact Person

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Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Conestoga Valley SD	COUNTY : Lancaster	AUN : 113361703
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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	\$70705218
Ending Unassigned Fund Balance	\$5389771
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.6%

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)

School District Name : Conestoga Valley SD	County : Lancaster	AUN Number : 113361703
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT	DATE
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**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
1480	Tax Data: County 1 - Current Year Tax Levy cannot increase by more than (100% + Prior Year's Index) from the previous year if a countywide reassessment was indicated. County 1 - Current Year Tax Levy:\$46,435,812.00 County 1 - Prior Year Tax Levy:\$44,368,628.00	County wide re-assessment occurred this year. Calculation take into account the the new construction. District applied for and received approval for two exceptions.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Reserve for emergencies.
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.	Unassigned fund balance is less than 8% of budgeted expenditures.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Fund balance committed for PSERS retirement costs of \$3,190,809 and for future debt obligations of \$1,377,000.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Fund balance assignment of \$1,850,000 for future assessment appeals.

<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	200,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	5,826,809
0840 Assigned Fund Balance	1,850,000
0850 Unassigned Fund Balance	4,742,263
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$12,419,072</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	52,703,241
7000 Revenue from State Sources	15,440,552
8000 Revenue from Federal Sources	1,949,933
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$70,093,726</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$82,512,798</u>

Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	44,124,055
6112 Interim Real Estate Taxes	235,000
6113 Public Utility Realty Taxes	47,000
6140 Current Act 511 Taxes - Flat Rate Assessments	270,000
6150 Current Act 511 Taxes - Proportional Assessments	5,597,253
6400 Delinquencies on Taxes Levied / Assessed by the LEA	527,500
6500 Earnings on Investments	422,000
6700 Revenues from LEA Activities	99,100
6800 Revenues from Intermediary Sources / Pass-Through Funds	810,238
6910 Rentals	65,000
6920 Contributions and Donations from Private Sources	79,035
6940 Tuition from Patrons	6,200
6990 Refunds and Other Miscellaneous Revenue	420,860

REVENUE FROM LOCAL SOURCES \$52,703,241**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	4,514,528
7160 Tuition for Orphans Subsidy	45,000
7271 Special Education funds for School-Aged Pupils	1,713,725
7292 Pre-K Counts	425,000
7311 Pupil Transportation Subsidy	726,267
7312 Nonpublic and Charter School Pupil Transportation Subsidy	184,030
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,005,209
7330 Health Services (Medical, Dental, Nurse, Act 25)	101,000
7340 State Property Tax Reduction Allocation	706,468
7505 Ready to Learn Block Grant	348,871
7810 State Share of Social Security and Medicare Taxes	1,055,961
7820 State Share of Retirement Contributions	4,614,493

REVENUE FROM STATE SOURCES \$15,440,552**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,564,075
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	241,139
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	49,233
8519 NCLB, Title VI - Flexibility and Accountability	33,276

Amount

REVENUE FROM FEDERAL SOURCES

8810 School-Based Access Medicaid Reimbursement Program (SBAP)	62,210
Reimbursements (Access)	

REVENUE FROM FEDERAL SOURCES	\$1,949,933
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	70,093,726
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Act 1 Index (current): 2.4% | Act 1 Index (prior): 2.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$44,124,055	
Amount of Tax Relief for Homestead Exclusions	<u>\$706,526</u>	
Total Approx. Tax Revenue:	\$44,830,581	
Approx. Tax Levy for Tax Rate Calculation:	\$46,435,812	
	Lancaster	Total

2017-18 Data		
a. Assessed Value	\$2,718,332,800	\$2,718,332,800
b. Real Estate Mills	16.3220	

I. 2018-19 Data		
c. 2016 STEB Market Value	\$3,060,134,766	\$3,060,134,766
d. Assessed Value	\$3,466,911,438	\$3,466,911,438
e. Assessed Value of New Constr/ Renov	\$36,719,041	\$36,719,041

2017-18 Calculations		
f. 2017-18 Tax Levy	\$44,368,628	\$44,368,628
(a * b)		

II. 2018-19 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2017-18 Tax Levy	\$44,368,628	\$44,368,628
(f Total * g)		
i. Base Mills Subject to Index	12.9347	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment	Yes	

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.48971%	96.48971%
k. Tax Levy Needed	\$46,435,812	\$46,435,812
(Approx. Tax Levy * g)		
I. 2018-19 Real Estate Tax Rate	13.3940	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$46,435,812	\$46,435,812
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$45,729,286
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$44,124,055
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.4% | Act 1 Index (prior): 2.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$44,124,055	
Amount of Tax Relief for Homestead Exclusions	<u>\$706,526</u>	
Total Approx. Tax Revenue:	\$44,830,581	
Approx. Tax Levy for Tax Rate Calculation:	\$46,435,812	
	Lancaster	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	13.2580	
q. Mills In Excess of Index (if (l > p), (l - p))	0.1360	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$45,964,312	\$45,964,312
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$471,500	\$471,500
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$454,949	\$454,949

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$7,166.00	
Number of Homestead/Farmstead Properties	7364	7364
Median Assessed Value of Homestead Properties		\$189,100

Act 1 Index (current): 2.4% | Act 1 Index (prior): 2.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$44,124,055
Amount of Tax Relief for Homestead Exclusions	<u>\$706,526</u>
Total Approx. Tax Revenue:	\$44,830,581
Approx. Tax Levy for Tax Rate Calculation:	\$46,435,812
	Lancaster Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$706,468	Lowering RE Tax Rate	\$0	\$706,468
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$58			\$58
Amount of Tax Relief from State/Local Sources				\$706,526

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>
Lancaster	3,466,911,438	13.3940	46,435,812			96.48971%	
Totals:	3,466,911,438		46,435,812	706,526 =	45,729,286 X	96.48971% =	44,124,055

	<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	\$10.00	\$0.00	270,000
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 270,000 270,000

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	4,548,386	4,548,386
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	700,000	700,000
6154 Current Act 511 Amusement Taxes	2.000%	0.000%	348,867	348,867
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes – Proportional Assessments 5,597,253 5,597,253

Total Act 511, Current Taxes 5,867,253

Act 511 Tax Limit -->	3,060,134,766 X	12	36,721,617
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2017-18 (Rebalanced)	2018-19				2017-18 (Rebalanced)	2018-19		
6111	<u>Current Real Estate Taxes</u> Lancaster	12.9347	13.3940	3.56%	No	2.5%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	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%				
6154	Current Act 511 Amusement Taxes	2.000%	2.000%	0.00%	Yes	2.4%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	32,892,329
1200 Special Programs - Elementary / Secondary	9,373,440
1300 Vocational Education	1,421,841
1400 Other Instructional Programs - Elementary / Secondary	193,962
1500 Nonpublic School Programs	74,517
1800 Pre-Kindergarten	425,000
Total Instruction	\$44,381,089
2000 Support Services	
2100 Support Services - Students	2,475,437
2200 Support Services - Instructional Staff	2,796,261
2300 Support Services - Administration	3,024,436
2400 Support Services - Pupil Health	658,236
2500 Support Services - Business	589,701
2600 Operation and Maintenance of Plant Services	4,781,435
2700 Student Transportation Services	2,534,848
2800 Support Services - Central	1,470,428
2900 Other Support Services	45,000
Total Support Services	\$18,375,782
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,170,606
3300 Community Services	14,818
Total Operation of Non-Instructional Services	\$1,185,424
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	206,495
5200 Interfund Transfers - Out	6,331,428
5900 Budgetary Reserve	225,000
Total Other Expenditures and Financing Uses	\$6,762,923
Total Estimated Expenditures and Other Financing Uses	\$70,705,218

2018-2019 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	17,970,942
200 Personnel Services - Employee Benefits	11,113,195
300 Purchased Professional and Technical Services	276,602
400 Purchased Property Services	573,603
500 Other Purchased Services	1,920,127
600 Supplies	836,949
700 Property	190,061
800 Other Objects	10,850
Total Regular Programs - Elementary / Secondary	\$32,892,329
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,069,714
200 Personnel Services - Employee Benefits	1,873,553
300 Purchased Professional and Technical Services	3,119,619
500 Other Purchased Services	1,269,379
600 Supplies	36,675
700 Property	2,100
800 Other Objects	2,400
Total Special Programs - Elementary / Secondary	\$9,373,440
1300 <u>Vocational Education</u>	
300 Purchased Professional and Technical Services	132,557
500 Other Purchased Services	1,289,184
600 Supplies	100
Total Vocational Education	\$1,421,841
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	73,928
200 Personnel Services - Employee Benefits	29,459
300 Purchased Professional and Technical Services	72,500
400 Purchased Property Services	3,075
500 Other Purchased Services	15,000
Total Other Instructional Programs - Elementary / Secondary	\$193,962
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	74,517
Total Nonpublic School Programs	\$74,517
1800 <u>Pre-Kindergarten</u>	
300 Purchased Professional and Technical Services	425,000
Total Pre-Kindergarten	\$425,000
Total Instruction	\$44,381,089
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,444,651
200 Personnel Services - Employee Benefits	951,056

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	34,930
400 Purchased Property Services	1,200
500 Other Purchased Services	10,950
600 Supplies	30,150
800 Other Objects	2,500
Total Support Services - Students	\$2,475,437
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,351,798
200 Personnel Services - Employee Benefits	1,137,829
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	700
500 Other Purchased Services	125,663
600 Supplies	107,223
700 Property	68,840
800 Other Objects	1,208
Total Support Services - Instructional Staff	\$2,796,261
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,575,183
200 Personnel Services - Employee Benefits	1,021,777
300 Purchased Professional and Technical Services	251,101
400 Purchased Property Services	1,300
500 Other Purchased Services	79,825
600 Supplies	66,250
700 Property	2,000
800 Other Objects	27,000
Total Support Services - Administration	\$3,024,436
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	367,800
200 Personnel Services - Employee Benefits	246,970
300 Purchased Professional and Technical Services	1,000
500 Other Purchased Services	31,416
600 Supplies	10,550
800 Other Objects	500
Total Support Services - Pupil Health	\$658,236
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	336,154
200 Personnel Services - Employee Benefits	202,419
300 Purchased Professional and Technical Services	15,200
400 Purchased Property Services	6,828
500 Other Purchased Services	15,300
600 Supplies	9,000
700 Property	2,500
800 Other Objects	2,300
Total Support Services - Business	\$589,701
2600 <u>Operation and Maintenance of Plant Services</u>	

2018-2019 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	107,853
200 Personnel Services - Employee Benefits	65,369
300 Purchased Professional and Technical Services	146,900
400 Purchased Property Services	3,584,788
500 Other Purchased Services	249,250
600 Supplies	569,275
700 Property	57,000
800 Other Objects	1,000
Total Operation and Maintenance of Plant Services	\$4,781,435
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	60,127
200 Personnel Services - Employee Benefits	37,219
300 Purchased Professional and Technical Services	4,500
500 Other Purchased Services	2,278,002
600 Supplies	155,000
Total Student Transportation Services	\$2,534,848
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	592,341
200 Personnel Services - Employee Benefits	367,414
300 Purchased Professional and Technical Services	165,472
400 Purchased Property Services	223,421
500 Other Purchased Services	12,100
600 Supplies	17,800
700 Property	91,880
Total Support Services - Central	\$1,470,428
2900 <u>Other Support Services</u>	
500 Other Purchased Services	45,000
Total Other Support Services	\$45,000
Total Support Services	\$18,375,782
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	656,394
200 Personnel Services - Employee Benefits	290,423
300 Purchased Professional and Technical Services	1,100
400 Purchased Property Services	31,490
500 Other Purchased Services	79,000
600 Supplies	98,899
700 Property	12,000
800 Other Objects	1,300
Total Student Activities	\$1,170,606
3300 <u>Community Services</u>	
600 Supplies	14,818
Total Community Services	\$14,818
Total Operation of Non-Instructional Services	\$1,185,424

<u>Description</u>	<u>Amount</u>
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	99,747
900 Other Uses of Funds	106,748
Total Debt Service / Other Expenditures and Financing Uses	\$206,495
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	6,331,428
Total Interfund Transfers - Out	\$6,331,428
5900 <u>Budgetary Reserve</u>	
800 Other Objects	225,000
Total Budgetary Reserve	\$225,000
Total Other Expenditures and Financing Uses	\$6,762,923
TOTAL EXPENDITURES	\$70,705,218

Cash and Short-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

General Fund	16,931,633	15,963,610
Public Purpose (Expendable) Trust Fund	50,000	50,000
Other Comptroller-Approved Special Revenue Funds	75,000	75,000
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	2,988,325	3,163,325
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	250,000	250,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	1,750,000	1,750,000
Private Purpose Trust Fund	150,000	150,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	155,000	155,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$22,349,958	\$21,556,935

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 Investments

06/30/2018 Estimate

06/30/2019 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$22,349,958	\$21,556,935
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Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

General Fund

0510 Bonds Payable	11,266,673	16,180,007
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,054,592	1,086,230
0550 Authority Lease Obligations	1,576,262	1,503,900
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total General Fund	\$13,897,527	\$18,770,137
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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

06/30/2018 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

Total Permanent Fund		
Total Long-Term Indebtedness	\$13,897,527	\$18,770,137

Short-Term Payables

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund	9,378,228	9,472,010
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	61,960	68,156
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	529,935	535,234
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$9,970,123	\$10,075,400
TOTAL INDEBTEDNESS	\$23,867,650	\$28,845,537

Account Description	Amounts
0810 Nonspendable Fund Balance	200,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,567,809
0840 Assigned Fund Balance	1,850,000
0850 Unassigned Fund Balance	5,389,771
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$11,807,580
5900 Budgetary Reserve	225,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$12,232,580