

FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/11/2018

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

David J Francella

(610)240-1900

Extn :1933

Contact Person

Telephone

Extension

francellad@tesd.net

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Tredyffrin-Easttown SD	COUNTY : Chester	AUN : 124157802
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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%

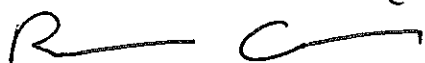
Did you raise property taxes in SY 2018-2019 (compared to 2017-2018)? Yes No

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

Total Budgeted Expenditures	\$146038639
Ending Unassigned Fund Balance	\$0
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.0%

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 6/12/18
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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 : Tredyffrin-Easttown SD	County : Chester	AUN Number : 124157802
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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 4/23/18
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary Reserve.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Subsequent year's budget, Capital Projects, Vested Employee Services, Future Retirement Plan Rate Stabilization, Medical Plan Rate Stabilization.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Future Athletic Program Expenditures.

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	29,034,264
0840 Assigned Fund Balance	715,774
0850 Unassigned Fund Balance	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$29,750,038</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	118,068,471
7000 Revenue from State Sources	22,044,919
8000 Revenue from Federal Sources	729,740
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$140,843,130</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$170,593,168</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	108,295,430
6112 Interim Real Estate Taxes	2,974,903
6113 Public Utility Realty Taxes	114,490
6150 Current Act 511 Taxes - Proportional Assessments	3,197,246
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,009,919
6500 Earnings on Investments	569,149
6700 Revenues from LEA Activities	54,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	788,706
6910 Rentals	623,536
6920 Contributions and Donations from Private Sources	67,835
6940 Tuition from Patrons	7,935
6960 Services Provided Other Local Governmental Units / LEAs	365,322
REVENUE FROM LOCAL SOURCES	\$118,068,471
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	3,545,075
7271 Special Education funds for School-Aged Pupils	2,256,004
7311 Pupil Transportation Subsidy	1,569,667
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	305,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	155,135
7340 State Property Tax Reduction Allocation	2,099,869
7505 Ready to Learn Block Grant	199,614
7810 State Share of Social Security and Medicare Taxes	2,185,117
7820 State Share of Retirement Contributions	9,729,438
REVENUE FROM STATE SOURCES	\$22,044,919
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	261,940
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	71,921
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	350,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	45,879
REVENUE FROM FEDERAL SOURCES	\$729,740
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	140,843,130

Act 1 Index (current): 2.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$108,295,430
Amount of Tax Relief for Homestead Exclusions	<u>\$2,099,869</u>
Total Approx. Tax Revenue:	\$110,395,299
Approx. Tax Levy for Tax Rate Calculation:	\$113,469,089

Chester

Total

2017-18 Data		
a. Assessed Value	\$4,892,875,000	\$4,892,875,000
b. Real Estate Mills	22.4381	
I. 2018-19 Data		
c. 2016 STEB Market Value	\$8,525,707,090	\$8,525,707,090
d. Assessed Value	\$4,937,517,475	\$4,937,517,475
e. Assessed Value of New Constr/ Renov	\$0	\$0
2017-18 Calculations		
f. 2017-18 Tax Levy	\$109,786,819	\$109,786,819
(a * b)		
2018-19 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2017-18 Tax Levy	\$109,786,819	\$109,786,819
(f Total * g)		
i. Base Mills Subject to Index	22.4381	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.24000%	97.24000%
k. Tax Levy Needed	\$113,469,089	\$113,469,089
(Approx. Tax Levy * g)		
I. 2018-19 Real Estate Tax Rate	22.9810	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$113,469,089	\$113,469,089
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$111,369,220
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$108,295,430
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$108,295,430

Amount of Tax Relief for Homestead Exclusions \$2,099,869

Total Approx. Tax Revenue: \$110,395,299

Approx. Tax Levy for Tax Rate Calculation: \$113,469,089

Chester

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	22.9766	
q. Mills In Excess of Index (if l > p), (l - p))	0.0044	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$113,447,364	\$113,447,364
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$21,725	\$21,725
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$21,125	\$21,125

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$8,048.00	
Number of Homestead/Farmstead Properties	11354	11354
Median Assessed Value of Homestead Properties		\$241,355

Act 1 Index (current): 2.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$108,295,430
Amount of Tax Relief for Homestead Exclusions	<u>\$2,099,869</u>
Total Approx. Tax Revenue:	\$110,395,299
Approx. Tax Levy for Tax Rate Calculation:	\$113,469,089

	Chester	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,099,869	Lowering RE Tax Rate	\$0	\$2,099,869
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$2,099,869

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	4,937,517,475	22.9810	113,469,089			97.24000%	
Totals:	4,937,517,475		113,469,089	- 2,099,869	= 111,369,220	X 97.24000%	= 108,295,430

	<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 0

	<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	0.000%	0.000%	0	0
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	3,169,543	3,169,543
6154 Current Act 511 Amusement Taxes	5.000%	0.000%	27,703	27,703
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 3,197,246 3,197,246

Total Act 511, Current Taxes 3,197,246

Act 511 Tax Limit -->	8,525,707,090	X	12	102,308,485
	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>									
	Chester	22.4381	22.9810	2.42%	No	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%				
6154	Current Act 511 Amusement Taxes	5.000%	5.000%	0.00%	Yes	2.4%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	61,729,610
1200 Special Programs - Elementary / Secondary	24,813,284
1300 Vocational Education	880,000
1400 Other Instructional Programs - Elementary / Secondary	102,744
Total Instruction	\$87,525,638
2000 Support Services	
2100 Support Services - Students	5,234,848
2200 Support Services - Instructional Staff	4,262,015
2300 Support Services - Administration	7,725,418
2400 Support Services - Pupil Health	1,310,592
2500 Support Services - Business	1,567,252
2600 Operation and Maintenance of Plant Services	12,694,251
2700 Student Transportation Services	7,385,537
2800 Support Services - Central	5,236,846
2900 Other Support Services	822,254
Total Support Services	\$46,239,013
3000 Operation of Non-Instructional Services	
3200 Student Activities	388,074
Total Operation of Non-Instructional Services	\$388,074
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	6,746,084
5200 Interfund Transfers - Out	2,639,830
5900 Budgetary Reserve	2,500,000
Total Other Expenditures and Financing Uses	\$11,885,914
Total Estimated Expenditures and Other Financing Uses	\$146,038,639

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	35,481,390
200 Personnel Services - Employee Benefits	21,347,353
300 Purchased Professional and Technical Services	1,516,383
400 Purchased Property Services	463,453
500 Other Purchased Services	814,670
600 Supplies	1,482,710
700 Property	585,261
800 Other Objects	38,390
Total Regular Programs - Elementary / Secondary	\$61,729,610
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,090,039
200 Personnel Services - Employee Benefits	3,381,787
300 Purchased Professional and Technical Services	11,651,000
500 Other Purchased Services	3,590,300
600 Supplies	89,658
700 Property	10,500
Total Special Programs - Elementary / Secondary	\$24,813,284
1300 <u>Vocational Education</u>	
500 Other Purchased Services	880,000
Total Vocational Education	\$880,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	79,771
200 Personnel Services - Employee Benefits	22,973
Total Other Instructional Programs - Elementary / Secondary	\$102,744
Total Instruction	\$87,525,638
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	3,240,848
200 Personnel Services - Employee Benefits	1,804,073
300 Purchased Professional and Technical Services	107,000
400 Purchased Property Services	5,000
500 Other Purchased Services	27,800
600 Supplies	49,252
800 Other Objects	875
Total Support Services - Students	\$5,234,848
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	2,450,607
200 Personnel Services - Employee Benefits	1,490,249
300 Purchased Professional and Technical Services	22,600
400 Purchased Property Services	4,200
500 Other Purchased Services	20,075
600 Supplies	210,011

2018-2019 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
700 Property	48,778
800 Other Objects	15,495
Total Support Services - Instructional Staff	\$4,262,015
2300 Support Services - Administration	
100 Personnel Services - Salaries	4,092,445
200 Personnel Services - Employee Benefits	2,256,849
300 Purchased Professional and Technical Services	656,900
400 Purchased Property Services	35,440
500 Other Purchased Services	485,843
600 Supplies	81,326
700 Property	96,500
800 Other Objects	20,115
Total Support Services - Administration	\$7,725,418
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	610,925
200 Personnel Services - Employee Benefits	420,863
300 Purchased Professional and Technical Services	233,000
400 Purchased Property Services	1,100
500 Other Purchased Services	200
600 Supplies	27,004
700 Property	17,500
Total Support Services - Pupil Health	\$1,310,592
2500 Support Services - Business	
100 Personnel Services - Salaries	755,561
200 Personnel Services - Employee Benefits	604,231
300 Purchased Professional and Technical Services	101,200
400 Purchased Property Services	520
500 Other Purchased Services	8,260
600 Supplies	35,030
700 Property	11,200
800 Other Objects	51,250
Total Support Services - Business	\$1,567,252
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	4,535,957
200 Personnel Services - Employee Benefits	2,651,245
300 Purchased Professional and Technical Services	292,250
400 Purchased Property Services	2,991,150
500 Other Purchased Services	328,500
600 Supplies	1,582,899
700 Property	305,250
800 Other Objects	7,000
Total Operation and Maintenance of Plant Services	\$12,694,251
2700 Student Transportation Services	
100 Personnel Services - Salaries	276,976
200 Personnel Services - Employee Benefits	169,623

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	9,500
500 Other Purchased Services	6,446,383
600 Supplies	474,655
700 Property	8,000
800 Other Objects	400
Total Student Transportation Services	\$7,385,537
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	1,317,020
200 Personnel Services - Employee Benefits	823,830
300 Purchased Professional and Technical Services	1,545,336
400 Purchased Property Services	308,400
500 Other Purchased Services	37,400
600 Supplies	820,860
700 Property	382,000
800 Other Objects	2,000
Total Support Services - Central	\$5,236,846
2900 <u>Other Support Services</u>	
100 Personnel Services - Salaries	595,397
200 Personnel Services - Employee Benefits	116,057
300 Purchased Professional and Technical Services	35,800
500 Other Purchased Services	75,000
Total Other Support Services	\$822,254
Total Support Services	\$46,239,013
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	252,052
200 Personnel Services - Employee Benefits	108,022
500 Other Purchased Services	28,000
Total Student Activities	\$388,074
Total Operation of Non-Instructional Services	\$388,074
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,956,084
900 Other Uses of Funds	4,790,000
Total Debt Service / Other Expenditures and Financing Uses	\$6,746,084
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	2,639,830
Total Interfund Transfers - Out	\$2,639,830
5900 <u>Budgetary Reserve</u>	
800 Other Objects	2,500,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$2,500,000
Total Other Expenditures and Financing Uses	\$11,885,914
TOTAL EXPENDITURES	\$146,038,639

Cash and Short-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

General Fund	41,678,842	34,804,233
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	10,523,205	10,602,513
Other Capital Projects Fund	10,746,308	3,857,508
Debt Service Fund		
Food Service / Cafeteria Operations Fund	580,519	647,400
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	39,507	40,635
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund	351,972	351,972
Permanent Fund		
Total Cash and Short-Term Investments	\$63,920,353	\$50,304,261

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	\$63,920,353	\$50,304,261
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Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

General Fund

0510 Bonds Payable	55,070,000	50,450,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	8,167,217	8,167,217
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,784,874	4,784,874
0599 Other Noncurrent Liabilities		

Total General Fund	\$68,022,091	\$63,402,091
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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

<u>Long-Term Indebtedness</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
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	\$68,022,091	\$63,402,091

Short-Term Payables

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
- Permanent Fund

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$68,022,091	\$63,402,091
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	23,838,755
0840 Assigned Fund Balance	715,774
0850 Unassigned Fund Balance	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$24,554,529
5900 Budgetary Reserve	2,500,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$27,054,529