

FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/10/2019

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

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Contact Person

Telephone

Extension

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Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2019-2020 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 2019-2020 (compared to 2018-2019)?

Yes No

If yes, see information below, taken from the 2019-2020 General Fund Budget.

Total Budgeted Expenditures	\$153658447
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
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DUE DATE: AUGUST 15, 2019

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2019-2020 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 4-22-19
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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

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

27,309,965

0840 Assigned Fund Balance

254,313

0850 Unassigned Fund Balance

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

\$27,564,278

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources

123,932,351

7000 Revenue from State Sources

22,829,018

8000 Revenue from Federal Sources

690,449

9000 Other Financing Sources

Total Estimated Revenues And Other Financing Sources

\$147,451,818

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

\$175,016,096

Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	115,497,102
6112 Interim Real Estate Taxes	668,587
6113 Public Utility Realty Taxes	112,983
6150 Current Act 511 Taxes - Proportional Assessments	3,452,535
6400 Delinquencies on Taxes Levied / Assessed by the LEA	965,513
6500 Earnings on Investments	1,364,085
6700 Revenues from LEA Activities	54,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	802,881
6910 Rentals	636,308
6960 Services Provided Other Local Governmental Units / LEAs	378,357

REVENUE FROM LOCAL SOURCES \$123,932,351**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	3,627,993
7271 Special Education funds for School-Aged Pupils	2,280,805
7311 Pupil Transportation Subsidy	1,569,667
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	318,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	155,211
7340 State Property Tax Reduction Allocation	2,099,793
7505 Ready to Learn Block Grant	199,614
7810 State Share of Social Security and Medicare Taxes	2,270,439
7820 State Share of Retirement Contributions	10,307,496

REVENUE FROM STATE SOURCES \$22,829,018**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	222,649
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 \$690,449**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 147,451,818**

Act 1 Index (current): 2.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$115,497,102
Amount of Tax Relief for Homestead Exclusions	<u>\$2,099,793</u>
Total Approx. Tax Revenue:	\$117,596,895
Approx. Tax Levy for Tax Rate Calculation:	\$120,875,093

Chester

Total

2018-19 Data		
a. Assessed Value	\$4,937,517,475	\$4,937,517,475
b. Real Estate Mills	22.9810	
I. 2019-20 Data		
c. 2017 STEB Market Value	\$8,563,911,215	\$8,563,911,215
d. Assessed Value	\$5,061,877,050	\$5,061,877,050
e. Assessed Value of New Constr/ Renov	\$0	\$0
2018-19 Calculations		
f. 2018-19 Tax Levy	\$113,469,089	\$113,469,089
(a * b)		
2019-20 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$113,469,089	\$113,469,089
(f Total * g)		
i. Base Mills Subject to Index	22.9810	
(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	\$120,875,093	\$120,875,093
(Approx. Tax Levy * g)		
I. 2019-20 Real Estate Tax Rate	23.8795	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$120,875,093	\$120,875,093
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$118,775,300
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$115,497,102
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$115,497,102

Amount of Tax Relief for Homestead Exclusions \$2,099,793

Total Approx. Tax Revenue: \$117,596,895

Approx. Tax Levy for Tax Rate Calculation: \$120,875,093

Chester

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	23.5095	
q. Mills In Excess of Index (if l > p), (l - p))	0.3700	
r. Maximum Tax Levy Based On Index IV. (p / 1000 * d)	\$119,002,199	\$119,002,199
s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$1,872,894	\$1,872,894
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$1,821,202	\$1,821,202

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$7,787.00	
Number of Homestead/Farmstead Properties	11293	11293
Median Assessed Value of Homestead Properties		\$254,482

Act 1 Index (current): 2.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$115,497,102
Amount of Tax Relief for Homestead Exclusions	<u>\$2,099,793</u>
Total Approx. Tax Revenue:	\$117,596,895
Approx. Tax Levy for Tax Rate Calculation:	\$120,875,093

Chester	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,099,793	Lowering RE Tax Rate	\$0	\$2,099,793
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$2,099,793

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	5,061,877,050	23.8795	120,875,093			97.24000%	
Totals:	5,061,877,050		120,875,093	- 2,099,793	= 118,775,300	X 97.24000%	= 115,497,102

	<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%	3,425,003	3,425,003
6154 Current Act 511 Amusement Taxes	5.000%	0.000%	27,532	27,532
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 3,452,535 3,452,535

Total Act 511, Current Taxes 3,452,535

Act 511 Tax Limit -->	8,563,911,215	X	12	102,766,935
	Market Value		Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Less than or equal to Index
		2018-19 (Rebalanced)	2019-20	Percent Change in Rate			2018-19 (Rebalanced)	2019-20	
6111	<u>Current Real Estate Taxes</u>								
	Chester	22.9810	23.8795	3.91%	No	2.3%			
	<u>Current Act 511 Taxes – Proportional Assessments</u>								
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.3%			
6154	Current Act 511 Amusement Taxes	5.000%	5.000%	0.00%	Yes	2.3%			

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	66,817,378
1200 Special Programs - Elementary / Secondary	26,732,092
1300 Vocational Education	880,000
1400 Other Instructional Programs - Elementary / Secondary	89,308
Total Instruction	\$94,518,778
2000 Support Services	
2100 Support Services - Students	5,494,141
2200 Support Services - Instructional Staff	3,848,688
2300 Support Services - Administration	7,982,537
2400 Support Services - Pupil Health	1,349,707
2500 Support Services - Business	1,549,175
2600 Operation and Maintenance of Plant Services	11,915,491
2700 Student Transportation Services	8,132,775
2800 Support Services - Central	5,073,525
2900 Other Support Services	1,021,992
Total Support Services	\$46,368,031
3000 Operation of Non-Instructional Services	
3200 Student Activities	401,574
Total Operation of Non-Instructional Services	\$401,574
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	6,770,064
5200 Interfund Transfers - Out	2,800,000
5900 Budgetary Reserve	2,800,000
Total Other Expenditures and Financing Uses	\$12,370,064
Total Estimated Expenditures and Other Financing Uses	\$153,658,447

2019-2020 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	36,782,243
200 Personnel Services - Employee Benefits	24,855,008
300 Purchased Professional and Technical Services	1,583,453
400 Purchased Property Services	516,415
500 Other Purchased Services	919,060
600 Supplies	1,610,208
700 Property	507,515
800 Other Objects	43,476
Total Regular Programs - Elementary / Secondary	\$66,817,378
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,260,212
200 Personnel Services - Employee Benefits	3,390,130
300 Purchased Professional and Technical Services	13,071,000
500 Other Purchased Services	3,915,300
600 Supplies	93,950
700 Property	1,500
Total Special Programs - Elementary / Secondary	\$26,732,092
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	70,086
200 Personnel Services - Employee Benefits	19,222
Total Other Instructional Programs - Elementary / Secondary	\$89,308
Total Instruction	\$94,518,778
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	3,434,911
200 Personnel Services - Employee Benefits	1,865,544
300 Purchased Professional and Technical Services	112,000
400 Purchased Property Services	5,000
500 Other Purchased Services	29,000
600 Supplies	35,786
700 Property	11,000
800 Other Objects	900
Total Support Services - Students	\$5,494,141
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	2,208,382
200 Personnel Services - Employee Benefits	1,355,106
300 Purchased Professional and Technical Services	20,600
400 Purchased Property Services	5,200
500 Other Purchased Services	20,075

2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
600 Supplies	190,684
700 Property	33,146
800 Other Objects	15,495
Total Support Services - Instructional Staff	\$3,848,688
2300 Support Services - Administration	
100 Personnel Services - Salaries	4,357,209
200 Personnel Services - Employee Benefits	2,264,938
300 Purchased Professional and Technical Services	642,100
400 Purchased Property Services	34,300
500 Other Purchased Services	507,200
600 Supplies	85,247
700 Property	71,178
800 Other Objects	20,365
Total Support Services - Administration	\$7,982,537
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	643,676
200 Personnel Services - Employee Benefits	409,781
300 Purchased Professional and Technical Services	233,000
400 Purchased Property Services	1,100
500 Other Purchased Services	200
600 Supplies	29,950
700 Property	32,000
Total Support Services - Pupil Health	\$1,349,707
2500 Support Services - Business	
100 Personnel Services - Salaries	768,955
200 Personnel Services - Employee Benefits	579,805
300 Purchased Professional and Technical Services	99,200
400 Purchased Property Services	640
500 Other Purchased Services	7,815
600 Supplies	33,110
700 Property	11,200
800 Other Objects	48,450
Total Support Services - Business	\$1,549,175
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	4,539,945
200 Personnel Services - Employee Benefits	2,376,696
300 Purchased Professional and Technical Services	235,750
400 Purchased Property Services	2,753,800
500 Other Purchased Services	312,150
600 Supplies	1,391,650
700 Property	298,750
800 Other Objects	6,750
Total Operation and Maintenance of Plant Services	\$11,915,491
2700 Student Transportation Services	
100 Personnel Services - Salaries	269,712

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	145,526
400 Purchased Property Services	9,500
500 Other Purchased Services	7,162,337
600 Supplies	537,700
700 Property	8,000
Total Student Transportation Services	\$8,132,775
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	1,294,442
200 Personnel Services - Employee Benefits	800,346
300 Purchased Professional and Technical Services	1,528,077
400 Purchased Property Services	242,900
500 Other Purchased Services	37,400
600 Supplies	783,860
700 Property	384,000
800 Other Objects	2,500
Total Support Services - Central	\$5,073,525
2900 <u>Other Support Services</u>	
100 Personnel Services - Salaries	778,229
200 Personnel Services - Employee Benefits	132,763
300 Purchased Professional and Technical Services	36,000
500 Other Purchased Services	75,000
Total Other Support Services	\$1,021,992
Total Support Services	\$46,368,031
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	254,048
200 Personnel Services - Employee Benefits	106,026
500 Other Purchased Services	31,500
600 Supplies	10,000
Total Student Activities	\$401,574
Total Operation of Non-Instructional Services	\$401,574
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	3,195,064
900 Other Uses of Funds	3,575,000
Total Debt Service / Other Expenditures and Financing Uses	\$6,770,064
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	2,800,000
Total Interfund Transfers - Out	\$2,800,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	2,800,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$2,800,000
Total Other Expenditures and Financing Uses	\$12,370,064
TOTAL EXPENDITURES	\$153,658,447

Cash and Short-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

General Fund	42,097,003	37,844,059
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	12,452,748	13,652,748
Other Capital Projects Fund	17,686,270	5,030,817
Debt Service Fund		
Food Service / Cafeteria Operations Fund	754,734	744,734
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	36,456	34,956
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund	377,605	377,605
Permanent Fund		
Total Cash and Short-Term Investments	\$73,404,816	\$57,684,919

Long-Term Investments

06/30/2019 Estimate

06/30/2020 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

06/30/2019 Estimate

06/30/2020 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$73,404,816	\$57,684,919
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Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

General Fund

0510 Bonds Payable	75,660,000	72,085,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	7,171,207	7,171,207
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	17,866,990	17,866,990
0599 Other Noncurrent Liabilities		

Total General Fund	\$100,698,197	\$97,123,197
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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

06/30/2019 Estimate

06/30/2020 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

2019-2020 Final General Fund Budget

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Long-Term Indebtedness**06/30/2019 Estimate****06/30/2020 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

06/30/2019 Estimate

06/30/2020 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

06/30/2019 Estimate

06/30/2020 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	\$100,698,197	\$97,123,197

Short-Term Payables

06/30/2019 Estimate

06/30/2020 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	\$100,698,197	\$97,123,197
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	21,103,336
0840 Assigned Fund Balance	254,313
0850 Unassigned Fund Balance	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$21,357,649
5900 Budgetary Reserve	2,800,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$24,157,649